

**ARKANSAS CODE
OF 1987
ANNOTATED**

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ARKANSAS CODE OF 1987 ANNOTATED



VOLUME 19A 2007 Replacement TITLE 19: PUBLIC FINANCE (CHAPTERS 1-5)

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Under the Direction and Supervision of the
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Sources

This volume contains legislation enacted by the Arkansas General Assembly through the 2007 Regular Session. Annotations are to the following sources:

Arkansas Supreme Court and Arkansas Court of Appeals Opinions through 2007 Ark. LEXIS 287 (June 28, 2007) and 2007 Ark. App. LEXIS 324 (June 27, 2007).

Federal Supplement through August 13, 2007.

Federal Reporter 3d Series through August 13, 2007.

United States Supreme Court Reports, through August 13, 2007.

Bankruptcy Reporter through August 13, 2007.

Arkansas Law Notes through the 2006 Edition.

Arkansas Law Review through Volume 59, p. 511.

University of Arkansas at Little Rock Law Review through Volume 28, p. 399.

ALR 6th through Volume 17, p. 757.

Titles of the Arkansas Code

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| 2. Agriculture | 17. Professions, Occupations, and Businesses |
| 3. Alcoholic Beverages | 18. Property |
| 4. Business and Commercial Law | 19. Public Finance |
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User's Guide

Differences in language, subsection order, punctuation, and other variations in the statute text from legislative acts, supplement pamphlets, and previous versions of the bound volume, are editorial changes made at the direction of the Arkansas Code Revision Commission pursuant to the authority granted in § 1-2-303.

Many of the Arkansas Code's research aids, as well as its organization and other features, are described in the User's Guide, which appears near the beginning of the bound Volume 1 of the Code.

TITLE 19

PUBLIC FINANCE

(CHAPTERS 6-12 IN VOLUME 19B)

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2. STATE REVENUES — RECEIPTS AND EXPENDITURES GENERALLY.
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TITLE 19 BOND ISSUES

CHAPTER 1

GENERAL PROVISIONS

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3. FISCAL IMPACT STATEMENTS.
4. OFFICERS' SURETY BONDS.
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A.C.R.C. Notes. References to "this chapter" in subchapters 1-5 may not apply to subchapters 6 and 7, which were enacted subsequently.

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SUBCHAPTER 2 — FISCAL DUTIES OF DEPARTMENT OF FINANCE AND ADMINISTRATION

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19-1-214. Federal gifts and surplusage.

Cross References. Department of Finance and Administration, § 25-8-101 et seq.

Effective Dates. Acts 1955, No. 315, § 12: Apr. 1, 1955. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that: (1) because of the many demands for public funds for essential and vital public services, there is a continual and pressing need for efficiency in the operation of the fiscal affairs of our state government, and for maintaining the state and all of its agencies on a sound financial basis, thereby making the establishment of the Office of State Comptroller an immediate and vital necessity; and, (2) because it is imperative that the State Comptroller have adequate time before the commencement of the new biennial period, on July 1, 1955, within which to prepare and distribute the manuals of procedure and other regulations for the control of the expenditure of public funds; therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health and safety shall take effect and be in force from and after April 1, 1955."

Acts 1971, No. 585, § 34: approved Apr. 6, 1971. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that in order to establish an orderly procedure which will insure the

monthly and quarterly distribution of funds for the necessary services and operations of the state government, as provided for in this act, it is necessary that the provisions of this act become effective immediately; that under the provisions of this act seriously needed improvements for many of our public institutions are contemplated, and only the provisions of this act will provide such funds which will be adequate to alleviate this situation; and that only the provisions of this act will correct many of our financial difficulties, and which otherwise may deprive the citizens of this state from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall take effect and be in full force from and after its passage."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

19-1-201. Chief Fiscal Officer of the State.

The Director of the Department of Finance and Administration shall be the Chief Fiscal Officer of the State.

History. Acts 1971, No. 585, § 17; A.S.A. 1947, § 13-202.

Publisher's Notes. Acts 1971, No. 38, § 5, created the Department of Finance and Administration to replace the State Administration Department, which previ-

ously had transferred to it the functions, etc., of the Office of State Comptroller by Acts 1967, No. 468, § 2, abolishing the position of State Comptroller. See § 25-8-101.

19-1-202. Director.

(a) The Director of the Department of Finance and Administration shall be at least thirty (30) years of age, of good moral character, and of demonstrated ability in the field of his or her employment.

(b) Before entering upon his or her duties of employment, the director shall take, subscribe, and file in the office of the Secretary of State an oath or affirmation to support the Constitution of the United States and the Constitution of the State of Arkansas and to faithfully discharge the duties of the employment upon which he or she is about to enter.

(c)(1) The director shall furnish bond to the state, with a corporate surety thereon, in the penal sum of ten thousand dollars (\$10,000), conditioned upon the faithful performance of his or her duties and for the proper accounting for all funds received and disbursed by him or her.

(2) The director shall be the disbursing agent for the Department of Finance and Administration but shall not be required to furnish additional bond as that disbursing agent, nor shall he or she be required to furnish additional bond as disbursing agent of other appropriations for which he or she may be designated disbursing agent under or pursuant to any law of this state unless so directed by the General Assembly.

(3) The director, if he or she deems it advisable, may require other employees of his or her office to furnish bond, in such penal sums as he or she shall determine.

(4)(A) The original of the bond of the director shall be filed in the office of the Secretary of State, and an executed counterpart thereof shall be filed in the office of the Auditor of State.

(B) Any bonds which may be required of employees shall be filed with the director.

History. Acts 1955, No. 315, § 3; 1971, No. 707, § 1; A.S.A. 1947, § 13-203.

A.C.R.C. Notes. The operation of subsection (c) of this section was suspended by adoption of a self-insured fidelity bond program for public officers, officials, and

employees, effective July 20, 1987, pursuant to § 21-2-701 et seq. The subsection may again become effective upon cessation of coverage under that program. See § 21-2-703.

19-1-203. Deputy director.

The Deputy Director of the Department of Finance and Administration, acting under the authority granted to him or her by the Director of the Department of Finance and Administration, and under the laws relating to budget and accounting procedure, shall:

(1) Prepare and publish all necessary regulations for carrying out the budget and accounting laws of the state and have the authority to require of any state agency the necessary fiscal information for carrying out such laws; and

(2) Acting in behalf of the Governor and the director, prepare the preliminary budget information biennially to be submitted to the Legislative Council and to the members of the General Assembly for consideration of the budget requirements of all state agencies; and

(3) Be prepared, when called upon to do so, to appear before the Legislative Council and committees of the General Assembly for the purpose of supplying information and reporting upon the financial condition of the state or any of its agencies.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-208; Acts 2001, No. 1453, § 1. the Department of Finance and Administration as Director of Budgets and Accounting, § 25-8-104.

Cross References. Deputy Director of

19-1-204. Personnel.

(a) Except as otherwise provided for by this subchapter, all of the personnel of the Department of Finance and Administration shall be employed by and serve at the pleasure of the Director of the Department of Finance and Administration.

(b) Nothing contained in this subchapter shall be so construed as to inhibit the rights of any employees of the department who shall have gained civil service or merit system status under any law of this state.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-207.

19-1-205. Office.

The officer or board having custody of the public buildings shall assign to the Department of Finance and Administration, and divisions thereof, suitable office space in the State Capitol Building, with the necessary conveniences for the transaction of its business and the safekeeping of its records.

History. Acts 1955, No. 315, § 4; A.S.A. 1947, § 13-204.

19-1-206. Seal.

The Governor shall procure an official seal for the Department of Finance and Administration. Every paper executed by the Director of the Department of Finance and Administration or by any other employee of the department and sealed with its official seal shall be received in evidence in any court or other tribunal and may be recorded in the same manner and with like effect as deeds regularly acknowledged.

History. Acts 1955, No. 315, § 4; A.S.A. 1947, § 13-204.

RESEARCH REFERENCES

Ark. L. Rev. Documentary Evidence —
Arkansas, 15 Ark. L. Rev. 79.

19-1-207. General accounting system.

The Director of the Department of Finance and Administration shall:

(1) Have the duty and responsibility of enforcing the general accounting and fiscal procedures of the State of Arkansas which have been placed upon him or her by law;

(2) Exercise supervision over the general accounting system of the state and of state agencies; and

(3) Maintain in his or her office a system of accounts and control which will at all times reflect:

(A) The unencumbered balance of all funds and accounts carried on the books of the Auditor of State and the Treasurer of State;

(B) The distribution and allotment of state revenues; and

(C) A detailed record of the receipts and expenditures of all State Treasury funds.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-207.

Cross References. Monitoring of state expenditures, § 19-4-1301 et seq.

19-1-208. Rules and regulations.

The Director of the Department of Finance and Administration is vested with the authority to make such reasonable rules and regulations, not inconsistent with the law, as shall be necessary or desirable for the orderly discharge of the duties vested in the Department of Finance and Administration.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-207.

CASE NOTES**Rule-making Authority.**

Section 26-51-404(b)(24)(B) plainly indicates that I.R.C. § 72 does not apply to annuity income received from employment-related retirement plans. In contrast, the Emergency Income Tax Rule provides that § 72 would apply to annuity income received from employment-related retirement plans; because an inconsis-

tency existed, the Emergency Rule is inconsistent with the law, and infringes a legislative function, and as a result, the Emergency Rule is outside the scope of the director of the Department of Finance and Administration's rule-making authority as set forth in this section. *Weiss v. Maples*, — Ark. —, — S.W.3d —, 2007 Ark. LEXIS 227 (Mar. 22, 2007).

19-1-209. Publications required.

(a) The Director of the Department of Finance and Administration shall publish and furnish copies to all state agencies of such regulations as are issued by him or her, pursuant to the provisions of law, providing for a general accounting procedure.

(b) The director shall also publish, not less often than biennially, a financial report covering the fiscal affairs of the state and state agencies and shall make the report available to:

- (1) Members of the General Assembly;
- (2) State agencies; and
- (3) Others having an interest therein.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-207.

19-1-210. Recordkeeping.

(a) For the purpose of effectively carrying out the fiscal procedures provided for by law, the Director of the Department of Finance and Administration shall have the authority to install such recordkeeping and other procedures in his or her own office and in other state offices and departments as he or she shall deem necessary or advisable.

(b) The director shall have the authority to require from any state agency any fiscal information which will be necessary for providing adequate records in his or her office and shall prescribe uniform records and forms for all vouchers and other documents which are to be transmitted to the Department of Finance and Administration.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-207.

19-1-211. Investigations.

(a)(1) In any matter within the jurisdiction of the Department of Finance and Administration, the Director of the Department of Finance and Administration shall have the power to make investigations and may delegate that power to any division or section head of the department.

(2) For this purpose, the director shall have the power to subpoena witnesses and require the production of any books, records, papers, or documents that may be material or relevant as evidence and to administer oaths to and take the testimony of witnesses.

(b)(1) In case of disobedience to any subpoena or other process, the director may invoke the aid, with the written approval of the Governor, of the Pulaski County Circuit Court in requiring the testimony of witnesses and the production of evidence, books, records, papers, or documents.

(2)(A) In case of refusal to obey the subpoena issued to any person, firm, or corporation, the circuit court shall issue an order calling such person, firm, or corporation to appear before the director or other employee designated by the director and to produce all books and papers so ordered and give evidence touching the matter in question.

(B) Any failure to obey the order of the circuit court may be punished by the circuit court as contempt of the circuit court.

(c) A subpoena for a witness may be issued by the director or by any division or section head of the department in whom any such authority may have been vested by the director and shall be served as provided by law for the service of other subpoenas.

(d)(1)(A) The failure or refusal of any witness to appear or to produce any books, papers, or documents required by the director and to submit them for inspection or the refusal to answer any relevant question propounded by the director shall constitute a violation punishable by a fine of not less than one hundred dollars (\$100) nor more than five hundred dollars (\$500).

(B) Each failure or refusal by any witness to appear or produce any such books, papers, or documents shall constitute a separate offense.

(2) False testimony given in any such inquiry shall constitute perjury punishable as provided by law.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-207; Acts 2005, No. 1994, § 100.

substituted “witnessess may” for “witnessess shall” in (c); and substituted “violation” for “misdemeanor” in (d)(1)(A).

Amendments. The 2005 amendment

19-1-212. Duty to avoid deficit.

It shall be the duty and responsibility of the Director of the Department of Finance and Administration to:

(1) Keep advised at all times as to the revenues and other income available for the operation, maintenance, and improvement of all state agencies;

(2) Exercise the powers conferred upon him or her by law to see that the state and all state agencies are maintained on a basis of accounting recommended by the Governmental Accounting Standards Board for governmental purposes;

(3) See that no obligation shall be incurred which shall not be payable when the obligation shall become due; and

(4) Exercise his or her powers to see that the funds on hand and estimated to become available to each state agency shall be sufficient to maintain the state and all of its agencies on a sound financial basis without incurring a deficit.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-207; Acts 2001, No. 1453, § 2.

19-1-213. Leasing of state property.

(a) The Director of the Department of Finance and Administration may lease, with approval of the Governor, any state property, real or personal, which is not needed for public use and the leasing of which is not prohibited by law, the authority to lease the property is not vested in any other state agency.

(b) No property shall be leased under this section for a term exceeding two (2) years.

History. Acts 1955, No. 315, § 7; 1973, No. 876, § 31; A.S.A. 1947, § 13-207.

19-1-214. Federal gifts and surplusage.

The Director of the Department of Finance and Administration may enter into any contract with the United States of America or with any agency thereof for the purpose of accepting gifts and for the acquisition of surplus materials or property upon such terms and conditions as may be agreed upon without regard to the provisions of this subchapter or any other law that requires advertisement for bids or the soliciting or receiving of competitive bids.

History. Acts 1955, No. 315, § 7; 1973, No. 876, § 31; A.S.A. 1947, § 13-207. aids, and reimbursement procedures, § 19-7-601 et seq.

Cross References. Federal grants,

SUBCHAPTER 3 — FISCAL IMPACT STATEMENTS

SECTION.

19-1-301. Definition.

19-1-302. Before adoption of regulation, etc.

19-1-303. Bills imposing new or addi-

tional costs on municipal-
ity or county — Fiscal im-
pact statements.

Effective Dates. Acts 1977, No. 221, § 6: Feb. 21, 1977. Emergency clause provided: "It is hereby found and determined by the General Assembly that the cities and towns and counties of this State are faced with financial crises as a result of having rules, regulations, and orders of regulatory bodies, and Acts of the General Assembly imposed on them with great fiscal impact without anyone knowing the full extent of such fiscal impact; and that such financial crises constitute such an emergency that the immediate passage of this Act is necessary in order to provide financial relief to such cities and towns and counties. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after its passage and approval."

Acts 1985, No. 806, § 3: Apr. 3, 1985. Emergency clause provided: "It is hereby

found and determined by the General Assembly that Act 221 of 1977, which requires the filing of a Fiscal Impact Statement with respect to bills that impose new or increased cost obligations on municipalities or counties, is not accomplishing the purposes for which it was initially enacted, and that this Act is designed to accomplish procedures more in keeping with the rules and procedures of the two houses of the General Assembly with respect to the consideration of bills which require Fiscal Impact Statements on new or additional costs imposed on municipalities or counties, and that the immediate passage of this Act is necessary to provide for the enactment of said procedure prior to the adjournment of this Regular Session. Therefore, an emergency is hereby declared to exist and this Act, being immediately necessary for the preservation of the public peace, health, and safety, shall be in full force and effect from and after its passage and approval."

19-1-301. Definition.

As used in this subchapter, unless the context otherwise requires, “fiscal impact statement” means a realistic statement of the estimated financial cost of implementing or complying with the proposed law, regulation, rule, policy, order, or administrative law upon municipalities or counties to which the proposed law, regulation, rule, policy, order, or administrative law applies.

History. Acts 1977, No. 221, § 1; A.S.A. 1947, § 13-2301.

19-1-302. Before adoption of regulation, etc.

(a) No regulation, rule, policy, order, or administrative law which would have a fiscal impact on any municipality or county in this state shall be valid unless, thirty (30) days prior to its adoption by a board, commission, agency, department, officer, or other authority of the government of the State of Arkansas, excepting the General Assembly, the courts, and the Governor, the board, commission, agency, department, officer, or other authority has filed a fiscal impact statement with the Secretary of State.

(b) Any municipality or county which will be affected by the proposed regulation, rule, policy, order, or administrative law upon request shall immediately be furnished with a copy of the fiscal impact statement by the board, commission, agency, department, officer, or other authority.

History. Acts 1977, No. 221, § 2; A.S.A. 1947, § 13-2302.

19-1-303. Bills imposing new or additional costs on municipality or county — Fiscal impact statements.

(a)(1) Any bill filed with the Senate that requires an expenditure of public funds by a municipality or county, or otherwise imposes a new or increased cost obligation on any municipality or county, shall have a fiscal impact statement attached to it, prepared by the author of the bill and filed with the bill at the time of its introduction. A copy of such fiscal impact statement shall be placed on the desk of each member of the Senate committee to which the bill is referred before the bill may be called up for final action in the committee. A copy of it shall also be placed on the desk of each member of the Senate before a final vote may be taken on it for final passage.

(2) If the author of any Senate or House bill affected by this section shall fail to file a fiscal impact statement, any member of the Senate committee to which the bill is referred may object to its being called up for final action in the committee until a fiscal impact statement is made available to the committee. If such objection is made by a member of the Senate committee, the chair of the committee shall refer the bill to the appropriate state agency or to the legislative staff for the preparation of

a fiscal impact statement, to be returned to the committee in writing not later than five (5) days from the date of the request.

(3) If any such Senate or House bill is called up for final passage in the Senate and a fiscal impact statement has not been provided by the author of the bill or by the committee to which the bill was referred, any member of the Senate may object to its being called up for final passage until a fiscal impact statement is prepared and made available on the desk of each member of the Senate at least one (1) day prior to its being called up for final passage. If such an objection is made, the presiding officer of the Senate shall cause the bill to be referred to the appropriate state agency or to the designated legislative staff for the preparation of a fiscal impact statement, which shall be filed in writing with the Senate not later than five (5) days from the date of the request.

(b)(1) When any House or Senate bill requiring an expenditure of public funds or otherwise imposing a new or increased cost obligation on any municipality or county is pending before any committee of the House of Representatives, any member of the committee may request that a fiscal impact statement for the bill be placed on the desk of each member of the committee before the bill is called up for final action in the committee. If the request is made, the chair of the committee shall refer the bill to the appropriate state agency or to the legislative staff for the preparation of a fiscal impact statement, to be returned to the committee in writing not later than five (5) days from the date of the request.

(2) Any time before such bill is read the third time in the House of Representatives, a member of the House may request that a fiscal impact statement for the bill be prepared and placed on the desk of each member. When a member of the House of Representatives so requests a fiscal impact statement on any bill, the Speaker of the House of Representatives shall furnish the member a fiscal impact statement signature form which shows the number of the bill for which the statement is requested and the date and time the request was made. If the member returns the form containing the signature of the requesting member and the signatures of at least nine (9) other House members within thirty (30) minutes of the time shown on the form, the fiscal impact statement shall be prepared and placed on the desk of each member of the House before the bill is read the third time.

(3) If a bill is called up for final passage in the House of Representatives and a fiscal impact statement has not been provided for the bill, any member of the House may move that a final vote on the passage of the bill be delayed until a fiscal impact statement is prepared and made available on the desk of each member of the House at least one (1) full day prior to its being called up for final passage. If that motion is made and is adopted by a majority vote of the membership of the House, the Speaker shall cause the bill to be referred to the appropriate state agency or to the designated legislative staff for the preparation of a fiscal impact statement, which shall be filed with the House within five (5) days of the date of the request.

(c) Failure of the sponsor of a bill to provide the fiscal impact statement required in this section shall not prohibit the consideration of it in the committee to which referred or on the floor of the house in which the bill is called up for final passage if no objection to it is made at the time such action is taken.

(d) Nothing in this section shall prohibit a committee to which a bill is referred or the house in which the bill is being considered from suspending the requirement of the filing of a fiscal impact statement on any such bill in the same manner as provided for the suspension of the rules in the house in which the bill is being considered.

(e) Copies of fiscal impact statements prepared in compliance with this section shall be made available, upon request for them, to representatives of municipal or county governments. A fiscal impact statement filed or prepared in compliance with this section is declared to be a public record within the meaning of the Freedom of Information Act of 1967, § 25-19-101 et seq.

(f) For the purposes of this section, the term "fiscal impact statement" means a realistic statement of the estimated financial cost to municipalities or counties of implementing or complying with a proposed law and regulations promulgated under it.

History. Acts 1985, No. 806, § 1; A.S.A. 1947, § 13-2304; Acts 1992 (1st Ex. Sess.), No. 43, § 1.

Publisher's Notes. Acts 1985, No. 806, § 1, and Acts 1992 (1st Ex. Sess.), No. 43, § 1, are also codified as § 10-2-114.

SUBCHAPTER 4 — OFFICERS' SURETY BONDS

SECTION.

19-1-401. Exceptions.

19-1-402. Treasurer of State.

19-1-403. County and municipal officials and employees.

SECTION.

19-1-404. County judges.

19-1-405. State agency employees as disbursing agents.

Cross References. Arkansas Governmental Compliance Act, § 10-4-301 et seq.

Effective Dates. Acts 1955, No. 338, § 15: Apr. 1, 1955. Emergency clause provided: "It has been found and is hereby declared by the General Assembly that general revenues of the State are declining and that the investment provisions of this act will provide additional revenues immediately needed for the efficient operation of the State Government. Therefore, an emergency is hereby declared to exist, and this act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after April 1, 1955."

Acts 1987, No. 1014, § 5: Apr. 14, 1987. Emergency clause provided: "It is hereby found and determined by the General Assembly that because of the case *Ricarte v. State*, CR 86-31, a question has arisen over the validity of Act 1226 of the Extended Session 1976; that this Act is a reenactment of the former law; and that the immediate passage of this Act is necessary to clarify the state of the law on this issue. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

19-1-401. Exceptions.

All constitutional officers other than the Treasurer of State are exempt from the provisions of this subchapter.

History. Acts 1955, No. 338, § 12; 1977, No. 940, § 1; A.S.A. 1947, § 13-412.

19-1-402. Treasurer of State.

(a) The bond for the Treasurer of State shall be one million dollars (\$1,000,000).

(b) The original of the bond required by this section to be filed by the Treasurer of State shall be filed in the office of the Secretary of State, and a copy shall be filed with the Auditor of State.

History. Acts 1955, No. 338, § 12; 1975, No. 677, §§ 1, 4; 1975 (Extended Sess., 1976), No. 1226, § 2; 1977, No. 940, § 1; A.S.A. 1947, §§ 13-412, 13-412.3; reen. Acts 1987, No. 1014, § 2.

A.C.R.C. Notes. The operation of this section was suspended by adoption of a self-insured fidelity bond program for state officers, officials, and employees, effective July 20, 1987, pursuant to § 21-2-701 et seq. The section may again become

effective upon cessation of coverage under that program. See § 21-2-703.

Part of this section was reenacted by Acts 1987, No. 1014, § 2. Acts 1987, No. 834 provided that 1987 legislation reenacting acts passed in the 1976 Extended Session should not repeal any other 1987 legislation and that such other legislation would be controlling in the event of conflict.

19-1-403. County and municipal officials and employees.

(a)(1) All county officials and employees, municipal officials and employees, and all other officers and employees of any political subdivision of this state who are required by law to furnish bond and who receive and disburse cash funds from bank accounts shall obtain a surety bond from a corporate surety authorized to do business in this state in the minimum amounts to be computed as follows:

(A) On the first one hundred thousand dollars (\$100,000), or any part thereof, of receipts of the office, ten percent (10%) of the amount;

(B) On the next two hundred thousand dollars (\$200,000), or any part thereof, of receipts of the office, seven and one-half percent (7½%) of the amount;

(C) On the next two hundred thousand dollars (\$200,000), or any part thereof, of receipts of the office, five percent (5%) of the amount;

(D) On the next five hundred thousand dollars (\$500,000), or any part thereof, of receipts of the office, two and one-half percent (2½%) of the amount; and

(E) On all amounts in excess of one million dollars (\$1,000,000), one percent (1%).

(2) These amounts shall be based on the total cash receipts of the office for the preceding calendar or fiscal year. However, in no event shall the penal amount of any bond be less than the amount as computed in this subsection.

(3) The bonds shall be conditioned that the officer or employee shall faithfully perform the duties of his or her office or employment and properly account for all cash funds received and disbursed by him or her as an officer or employee.

(b)(1) All county officials and employees, municipal officials and employees, and all other officers and employees of any political subdivision of this state who are required by law to furnish bond and who receive or approve the disbursement of any funds appropriated and disbursed through the State Treasury shall obtain a bond in the following minimum amounts based on the disbursements of the agency during the preceding calendar or fiscal year:

(A) On the first one hundred thousand dollars (\$100,000), or any part thereof, of disbursements, five percent (5%) of the amount;

(B) On the next four hundred thousand dollars (\$400,000), or any part thereof, of disbursements, two and one-half percent (2½%) of the amount; and

(C) On all disbursements in excess of five hundred thousand dollars (\$500,000), one-half of one percent (½ of 1%) of the amount.

(2) The provisions of subsection (a) of this section shall apply in determining the bond requirements of all officers and employees handling both cash funds and moneys appropriated and disbursed from the State Treasury.

(3) The bond shall be conditioned that the officer or employee shall faithfully perform the duties of his or her office or employment and properly account for the disbursement of funds.

(c) The maximum amount of any bond required under subsections (a) and (b) of this section shall not exceed five hundred thousand dollars (\$500,000).

(d) The Legislative Auditor shall inform municipal and county officials of the requirements set forth in this subchapter regarding the determination of the amount of bond for the officials. However, it shall not be the duty of the director to set the bond of municipal and county officials.

(e)(1) The original of each bond required by this section to be filed by a county officer or employee shall be filed in the office of the circuit clerk in the county involved.

(2) The original of each bond required by this section to be filed by municipal officials and employees shall be filed in the office of the municipal clerk of the municipality involved.

History. Acts 1955, No. 338, § 12; 1975, No. 677, §§ 1, 4; 1975 (Extended Sess., 1976), No. 1226, § 2; 1977, No. 940, § 1; A.S.A. 1947, §§ 13-412, 13-412.3.

A.C.R.C. Notes. The operation of this section was suspended by adoption of a

self-insured fidelity bond program for public officers, officials, and employees, effective July 20, 1987, pursuant to § 21-2-701 et seq. The section may again become effective upon cessation of coverage under that program. See § 21-2-703.

19-1-404. County judges.

(a)(1) The county judge in each county shall furnish bond in an amount computed in accordance with the provisions of § 19-1-403(b).

(2) The bond shall be conditioned that the officer shall faithfully perform the duties of the office and properly account for all funds disbursed by him or her as county judge.

(b) The original bond shall be filed with the circuit clerk of the respective county.

History. Acts 1975, No. 677, § 2; 1975 (Extended Sess., 1976), No. 1226, § 1; A.S.A. 1947, § 13-412.1; reen. Acts 1987, No. 1014, § 1.

A.C.R.C. Notes. This section was reenacted by Acts 1987, No. 1014, § 1. Acts 1987, No. 834, provided that 1987 legislation reenacting acts passed in the 1976 Extended Session should not repeal any other 1987 legislation and that such other

legislation would be controlling in the event of conflict.

The operation of this section was suspended by adoption of a self-insured fidelity bond program for public officers, officials, and employees, effective July 20, 1987, pursuant to § 21-2-701 et seq. The section may again become effective upon cessation of coverage under that program. See § 21-2-703.

19-1-405. State agency employees as disbursing agents.

(a)(1) In the event the executive head of any state agency designates some full-time employee to act as his or her agent in the disbursement of funds under his or her control, the agent shall furnish additional bond to be fixed by the Director of the Department of Finance and Administration.

(2) The executive head of the state agency shall notify the director and the Auditor of State in writing of the designation and shall furnish to the director and the Auditor of State a sample of the signature of the agent.

(b) In the event appropriations are made available to a state agency or to a nongovernment agency or activity and no disbursing agent is provided for by law, then the director and the Auditor of State shall designate a person to act as disbursing agent and fix the amount of bond for such purposes.

History. Acts 1975, No. 677, § 3; A.S.A. 1947, § 13-412.2.

SUBCHAPTER 5 — INVESTMENT OF PUBLIC FUNDS

SECTION.

19-1-501. Definition.

19-1-502. Provisions supplemental.

SECTION.

19-1-503. Construction.

19-1-504. Investments permitted.

Effective Dates. Acts 1943, No. 273, § 4; Mar. 18, 1943. Emergency clause provided: "It is hereby ascertained and declared that the National Government is at

war, and that in order to finance the war it must in a large measure rely upon the sale of its bonds. The enactment of this act is necessary for the successful conclusion of

the war and for the preservation of the public peace, health and safety. An emergency is declared to exist, and this act shall take effect from and after its passage and approval."

Acts 1973, No. 106, § 6: Feb. 12, 1973. Emergency clause provided: "It has been found and it is hereby declared by the General Assembly of the State of Arkansas that the present laws governing in-

vestment of public funds are inadequate and that due to these inadequacies such funds are in many instances not invested though available for investment, with resulting loss of substantial income. Therefore an emergency is declared to exist, and this Act, being immediately necessary for the preservation of the public peace, health and safety, shall be in effect upon its passage and approval."

19-1-501. Definition.

As used in this subchapter, the term "bonds of the United States of America" means direct obligations of the United States of America and obligations, the principal and interest on which are fully guaranteed by the United States of America.

History. Acts 1943, No. 273, § 2; 1973, No. 106, § 2; A.S.A. 1947, § 13-902.

19-1-502. Provisions supplemental.

This subchapter shall not be construed as repealing any prior legislation or as affecting any statute enacted by the Fifty-fourth General Assembly pertaining to the conversion of funds of public officials and agencies into bonds of the United States of America but shall be considered as being supplemental thereto and as conferring additional powers.

History. Acts 1943, No. 273, § 3; A.S.A. 1947, § 13-903.

19-1-503. Construction.

(a) Nothing in this subchapter shall be construed to affect the power of counties, municipalities, improvement districts, and other public bodies to make deposits of funds in the form of certificates of deposit as authorized by law.

(b) The adoption of this subchapter shall not be construed to affect or impair the power of counties, municipalities, improvement districts, and other public bodies to make investments of funds in their possession or under their control as authorized by other laws.

History. Acts 1973, No. 106, § 3; A.S.A. 1947, § 13-904.

19-1-504. Investments permitted.

(a)(1)(A) With the approval of the county depository board, a county treasurer may convert any funds in his or her possession or under his or her control and not presently needed for other purposes into:

- (i) Bonds of the United States of America, as defined in § 19-1-501;
- (ii) Arkansas bank certificates of deposit; or
- (iii) Arkansas financial institution repurchase agreements, defined as the purchase of permitted government securities as an obligation in which the seller agrees to repurchase at face value plus interest as determined in the repurchase agreement.

(B) All of the following may convert funds in their possession or under their control and not presently needed for other purposes into bonds of the United States of America:

- (i) County boards and commissions of every kind;
- (ii) With the approval of the governing body, cities of the first class, cities of the second class, and incorporated towns, and the treasurers and collectors of cities of the first class, cities of the second class, and incorporated towns;
- (iii) Municipal boards and commissions of every kind, including, but without limitation, boards of trustees of policemen's pension and relief funds, boards of trustees of firemen's relief and pension funds, waterworks commissions, and sewer committees; and
- (iv) Drainage districts, levee districts, road improvement districts, waterworks districts, electric light districts, municipal improvement districts, and suburban improvement districts.

(2) The provisions of this subsection shall not apply to funds of a school district.

(b)(1) Unless otherwise provided by a signed written agreement between the school district or districts and the county treasurer, funds of a school district shall be invested by the:

(A) School district treasurer when the school district has a treasurer; or

(B) County treasurer when the school district does not have a treasurer.

(2) To the extent directed by the board of directors of the school district, these investments shall be in:

(A) General obligation bonds of the United States;

(B) Bonds, notes, debentures, or other obligations issued by an agency of the United States Government;

(C) General obligation bonds of the State of Arkansas; or

(D) Bank certificates of deposit.

(c) A school district may invest moneys held for the repayment of a federally recognized Qualified Zone Academy Bond under 26 U.S.C. § 1379E in a guaranteed investment contract or forward delivery agreement in which the school district is guaranteed a certain rate of interest on its investment if the guaranteed investment contract or the forward delivery agreement is entered into between the school district and the purchaser of the Qualified Zone Academy Bond.

History. Acts 1943, No. 273, § 1; 1973, No. 106, § 1; A.S.A. 1947, § 13-901; Acts 1995, No. 402, § 1; 1997, No. 800, § 1; 2005, No. 2205, § 1.

Amendments. The 2005 amendment added (c).

Cross References. State Treasury Management Law, § 19-3-501 et seq.
Deposit of school funds, § 6-20-222.

SUBCHAPTER 6 — STATE FISCAL MANAGEMENT RESPONSIBILITY ACT

SECTION.

19-1-601. Title.
19-1-602. Intent and purpose.
19-1-603. Definitions.
19-1-604. Existing remedies not impaired.
19-1-605. Civil procedures apply.
19-1-606. Investigation of violations.
19-1-607. Documentation and notification of violation — Remedial action.

SECTION.

19-1-608. Notification of Department of Finance and Administration — Review.
19-1-609. Executive agencies.
19-1-610. Investigation and suit by Attorney General.
19-1-611. Civil penalty.
19-1-612. Recovery of costs.

A.C.R.C. Notes. References to “this chapter” in subchapters 1-5 may not apply to this subchapter which was enacted subsequently.

19-1-601. Title.

This subchapter may be known and cited as the “State Fiscal Management Responsibility Act”.

History. Acts 1991, No. 280, § 1.

19-1-602. Intent and purpose.

(a) The General Assembly of the State of Arkansas has enacted various laws relating to the receipting, disbursing, depositing, and accounting for public funds, as well as laws relating to establishing salaries, and the purchasing of commodities by various state agencies. In addition, the Department of Finance and Administration or other appropriate agency has issued rules and regulations pertaining to the administration of these various laws.

(b) It is the intent of the General Assembly of the State of Arkansas that all state officers and employees comply with the provisions of these laws and regulations. Presently, most of these laws and regulations do not provide penalty provisions for violations thereof.

(c) It is the purpose of this subchapter to provide procedures and civil penalties regarding violations of the fiscal responsibility and management laws of the state.

History. Acts 1991, No. 280, § 2.

19-1-603. Definitions.

As used in this subchapter:

(1) "Agency" means any state agency, bureau, board, commission, council, department, institution, or office of the State of Arkansas;

(2) "Executive agencies" means all agencies other than constitutional, judicial, and legislative officers, agencies, and departments;

(3) "Fiscal responsibility and management laws" means the following laws and regulations applicable thereto, as amended:

(A) General Accounting and Budgetary Procedures Law, § 19-4-101 et seq.;

(B) Arkansas purchasing laws, § 19-11-101 et seq.;

(C) Attendance and leave laws, § 21-4-101 et seq.;

(D) Regular Salary Procedures and Restrictions Act, § 21-5-101 et seq.;

(E) Uniform Classification and Compensation Act, § 21-5-201 et seq.;

(F) Higher Education Expenditure Restriction Act, § 6-63-301 et seq.;

(G) Accounts and Notes Receivable Abatement Act for the State of Arkansas, § 19-2-301 et seq.;

(H) Revenue Stabilization Law, § 19-5-101 et seq.;

(I) Revenue Classification Law, § 19-6-101 et seq.;

(J) Depositories for public funds, § 19-8-101 et seq.;

(K) Public works, § 22-9-101 et seq.; and

(L) State Fiscal Management Responsibility Act, § 19-1-601 et seq.;

(4) "Knowingly" means that a person is aware or should have been aware that his or her conduct will violate the fiscal responsibility and management laws; and

(5) "Public officer or employee" means any officer or employee of the State of Arkansas.

History. Acts 1991, No. 280, § 3; 1995, No. 1296, § 67.

19-1-604. Existing remedies not impaired.

The provisions of this subchapter do not limit or diminish any civil rights or administrative procedures available to any public officer or employee.

History. Acts 1991, No. 280, § 16.

19-1-605. Civil procedures apply.

All actions and procedures under the provisions of this subchapter are civil in nature and shall be governed by the appropriate rules, regulations, and laws regarding civil actions and remedies.

History. Acts 1991, No. 280, § 15.

19-1-606. Investigation of violations.

Upon discovery or notification of an alleged violation of the fiscal responsibility and management laws, each agency shall investigate the allegation and take appropriate administrative action. The director of each agency or, in the case of a constitutional office, the constitutional officer, is responsible for complying with the provisions of this subchapter.

History. Acts 1991, No. 280, § 4.

19-1-607. Documentation and notification of violation — Remedial action.

(a) After completing the investigation, if the agency determines that there has been a violation of the fiscal responsibility and management laws, the facts and circumstances relating to a violation and any corrective or remedial action taken shall be documented and placed in the personnel files of the public officer or employee involved in the violation.

(b) The agency shall notify the public officer or employee of its findings and any corrective or remedial action to be taken. Notification shall be made in a manner ensuring actual notice to the public officer or employee. The public officer or employee shall be notified that the failure to make corrective or remedial action within thirty (30) days after the date of notification creates the rebuttable presumption that the violation was committed knowingly.

(c) The public officer or employee violating a fiscal responsibility and management law shall be given not more than thirty (30) days after notification to effect corrective or remedial action recommended by the agency. Failure to make corrective or remedial action within thirty (30) days after notification creates the rebuttable presumption that the violation was committed knowingly.

History. Acts 1991, No. 280, §§ 5-7.

19-1-608. Notification of Department of Finance and Administration — Review.

(a) Within thirty (30) days after the expiration of the time period for the public officer or employee to effect corrective or remedial action, the agency shall transfer to the Director of the Department of Finance and Administration a document containing a summary of the violation and any corrective remedial action taken.

(b)(1) The director shall review the summaries of violations received. The director may:

(A) Accept the summary and approve the corrective or remedial action by the agency;

(B) Request additional information regarding the violation and corrective or remedial action by the agency; or

(C) Impose additional corrective or remedial action upon public officers and employees of executive agencies as provided in § 19-1-609.

(2) Quarterly, the director shall submit a summary of all violations of the fiscal responsibility and management laws, including any corrective or remedial action by the agency or the director, to the Governor and members of the General Assembly.

History. Acts 1991, No. 280, §§ 8, 9.

19-1-609. Executive agencies.

(a) Before the Director of the Department of Finance and Administration may impose additional corrective or remedial action regarding public officers or employees of executive agencies, the director shall conduct an investigation regarding any violation. The public officer or employee shall be notified and given the opportunity for a hearing conducted by the director regarding any violation.

(b) The director may impose any one (1) or more of the following as additional corrective or remedial action:

(1) Oral or written warnings or reprimands;

(2) Suspension with or without pay for specified periods of time; or

(3) Termination of employment.

History. Acts 1991, No. 280, § 14.

19-1-610. Investigation and suit by Attorney General.

(a) The Director of the Department of Finance and Administration, the Legislative Joint Auditing Committee, or the Legislative Council may request the office of the Attorney General to review any information concerning any violation of the fiscal responsibility and management laws of the state in order to determine whether legal action is appropriate.

(b) The Attorney General may file a civil suit in the circuit court against the public officer or employee violating the fiscal responsibility and management laws. Venue shall be in the county where the violation occurred. However, if the violation occurred outside the borders of the state, venue shall be in Pulaski County.

History. Acts 1991, No. 280, §§ 10, 11.

19-1-611. Civil penalty.

If the public officer or employee is found by the court to have knowingly violated the fiscal responsibility and management laws, the court shall impose a civil penalty upon the public officer or employee of not less than one hundred dollars (\$100), nor more than one thousand

dollars (\$1,000) for each violation, and may subject the public officer or employee to the payment of damages resulting as a direct consequence of any violation.

History. Acts 1991, No. 280, § 12.

19-1-612. Recovery of costs.

If the public officer or employee is found by the court to have knowingly violated the provisions of the fiscal responsibility and management laws, the Attorney General shall be allowed to recover costs and attorney's fees associated with the civil suit from the public officer or employee. Any costs or fees recovered by the Attorney General under this provision shall be deposited into the State Treasury.

History. Acts 1991, No. 280, § 13.

SUBCHAPTER 7 — FISCAL IMPACT STATEMENTS

SECTION.

19-1-701. Definition.

19-1-702. Required for regulations.

SECTION.

19-1-703. Required for bills.

A.C.R.C. Notes. References to “this chapter” in subchapters 1-5 may not apply to this subchapter which was enacted subsequently.

Effective Dates. Acts 1997, No. 112, § 40: Feb. 7, 1997. Emergency clause provided: “It is hereby found and determined by the General Assembly that Act 10 of the First Extraordinary Session of 1995 abolished the Joint Interim Committee on Education and in its place established the House Interim Committee and Senate Interim Committee on Education; that various sections of the Arkansas Code refer to the Joint Interim Committee on Education and should be corrected to refer to the House and Senate Interim Committees on

Education; that this act so provides; and that this act should go into effect immediately in order to make the laws compatible as soon as possible. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

19-1-701. Definition.

(a) As used in this subchapter, “fiscal impact statement” means a realistic statement of the purpose of a proposed law, or a regulation promulgated under a law, and the estimated financial cost to the state or any local school district of implementing or complying with the proposed law or regulation.

(b) A fiscal impact statement shall be developed with the guidance of the Office of Economic and Tax Policy of the Bureau of Legislative Research and with the approval of the Department of Education.

History. Acts 1995, No. 1253, § 1. 1253, § 1, is also codified as § 10-2-Publisher's Notes. Acts 1995, No. 127(a).

19-1-702. Required for regulations.

Thirty-five (35) days prior to the adoption of any regulation or other proposal that will impose a new or increased cost obligation for education on the state or any local school district, the board, commission, agency, department, officer, or other authority, excepting the General Assembly and the courts, shall give notice of such regulation or proposal and shall file a fiscal impact statement with the Secretary of State and the House Interim Committee on Education and the Senate Interim Committee on Education.

History. Acts 1995, No. 1253, § 2; 1997, No. 112, § 28.

19-1-703. Required for bills.

(a) Any bill filed in the House of Representatives or Senate that will impose a new or increased cost obligation for education on the state or any local school district shall have a fiscal impact statement attached to it, prepared by the author of the bill and filed with the chair of the committee to which the bill is referred:

(1) At least seven (7) days before the bill may be called up for final action in the committee during a regular session of the General Assembly; and

(2) At least one (1) day before the bill may be called up for final action in the committee during a special session of the General Assembly.

(b) If the author of any House or Senate bill affected by this section shall fail to comply with subsection (a) of this section, any member of the House of Representatives or Senate committee to which the bill is referred may object and thereby prevent its being called up for final action in the committee until a fiscal impact statement is made available. An affirmative vote of two-thirds ($\frac{2}{3}$) of a quorum present and voting shall override such objection.

(c)(1)(A) If any such House or Senate bill is called up for final passage in the House of Representatives or Senate and a fiscal impact statement has not been provided by the author of the bill, or by the committee to which the bill was referred, any member of the House of Representatives or Senate may object to the bill's being called up for final passage until a fiscal impact statement is prepared and made available on the desk of each member of the House of Representatives or Senate at least one (1) day prior to the bill's being called up for final passage.

(B) An affirmative vote of two-thirds ($\frac{2}{3}$) of a quorum present and voting shall override such objection.

(2) If an objection is made without override, the presiding officer of the House of Representatives or Senate shall cause the bill to be referred to the Office of Economic and Tax Policy of the Bureau of Legislative Research for the preparation of a fiscal impact statement, which shall be filed with the presiding officer not later than five (5) days from the date of the request.

(d) Failure of the author of a bill to provide the fiscal impact statement required in this section shall not prohibit consideration of the bill in the committee to which it is referred or on the floor of the house in which the bill is called up for final passage, if no objection to it is made at the time such action is taken.

History. Acts 1995, No. 1253, § 3. 1253, § 3, is also codified as § 10-2-127(b)-(e).
Publisher's Notes. Acts 1995, No. 127(b)-(e).

CHAPTER 2

STATE REVENUES — RECEIPTS AND EXPENDITURES GENERALLY

SUBCHAPTER.

1. GENERAL PROVISIONS.
2. RECEIPTS GENERALLY.
3. ACCOUNTS AND NOTES RECEIVABLE ABATEMENT.
4. EXPENDITURES GENERALLY.
5. CANCELED CHECKS.

RESEARCH REFERENCES

Am. Jur. 63A Am. Jur. 2d, Pub. Funds, § 36 et seq. **C.J.S.** 81A C.J.S., States, § 223 et seq.

SUBCHAPTER 1 — GENERAL PROVISIONS

SECTION.

- 19-2-101. Receipts for all funds coming into State Treasury.
 19-2-102. Duplicate receipts given by Treasurer of State.
 19-2-103. Time for making payments.

SECTION.

- 19-2-104. Expenditures, contracts, or obligations in excess of appropriations prohibited.
 19-2-105. Deficiencies in excess of appropriations unlawful.

Effective Dates. Acts 1913, No. 234, § 6: approved Mar. 29, 1913. Emergency clause provided: "This Act being necessary for the immediate preservation of the public peace, health and safety shall be in force from and after its passage."

Acts 1923, No. 777, § 8: June 30, 1923. Emergency clause provided: "All laws and parts of laws in conflict herewith and especially sections 4504, 4505, and 4506 of Crawford and Moses' Digest are hereby repealed, and this act being necessary for

the preservation of the public peace, health and safety, an emergency is hereby declared to exist, and same shall take effect and be in force June 30, 1923."

Acts 1927, No. 186, § 4: effective on passage.

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management re-

quires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

19-2-101. Receipts for all funds coming into State Treasury.

(a) It shall be the duty of the Secretary of State, the Insurance Commissioner, the Commissioner of State Lands, the Attorney General, the Bank Commissioner, and the Auditor of State to issue their receipts respectively for all moneys coming into the State Treasury through their departments, respectively, on account of:

- (1) Fees of every kind and character;
- (2) Sale of books, charters, and articles of incorporation;
- (3) Commissions of notaries public, justices of the peace, and county, city, and town officers, in addition to nomination fees, etc.;
- (4) Insurance taxes and fees;
- (5) Jitney and chauffeur licenses;
- (6) Affidavits of loss, license tags, deeds, patents, field notes, maps, and charts;
- (7) Franchise taxes, back taxes, and sand and gravel taxes;
- (8) All matters pertaining to the duties of the Attorney General when money belonging to the state is to be collected;
- (9) Bank examination fees; and
- (10) Any and all fees coming through the Bank Commissioner's office.

(b)(1) Each of the departments is authorized to accept personal checks when tendered in payment of any of the items mentioned in subsection (a) of this section and issue their receipts, respectively, for them.

(2)(A) The checks shall be endorsed by the heads of the respective departments to the Treasurer of State and paid in the State Treasury daily, if anything has been collected, with an itemized statement of all items for which payment was made.

(B) No officer endorsing these checks shall become personally liable by reason of the officer's endorsement in case the checks are rejected by the drawee.

History. Acts 1923, No. 777, §§ 1, 2; Pope's Dig., §§ 5562, 5563; A.S.A. 1947, §§ 13-601, 13-604.

19-2-102. Duplicate receipts given by Treasurer of State.

The Treasurer of State shall grant duplicate receipts under the seal of his or her office for all sums of money which shall be paid into the State Treasury. The person receiving the receipts shall deposit one (1) of them with the Auditor of State, who shall credit the person accordingly and charge the Treasurer of State with the amount.

History. Rev. Stat., ch. 18, § 23; C. & M. Dig., § 4494; Pope's Dig., § 5530; A.S.A. 1947, § 13-603.

19-2-103. Time for making payments.

(a) All payments for the expenses of the departments of the state government shall be due and payable in the normal course of business.

(b) All payments whatever of contingent expenses shall be due and payable as they may accrue.

History. Acts 1877, No. 38, § 3, p. 33; A.S.A. 1947, § 13-616; Acts 2001, No. C. & M. Dig., § 4497; Pope's Dig., § 5533; 1453, § 3.

19-2-104. Expenditures, contracts, or obligations in excess of appropriations prohibited.

(a)(1) No officer, employee, or agent of the State of Arkansas, nor any board of regents or board of trustees, nor any other person or authority who may make expenditures of money appropriated for the different state institutions or who may direct the expenditure of such money so appropriated shall expend or direct the expenditure of moneys or funds in excess of the amount appropriated and becoming a part of any appropriation by executive approval for the particular purpose named in the act making the appropriations.

(2) No officer, employee, agent, person, board, or authority shall make any contract that will exceed the amount appropriated and becoming a part of any appropriation act by executive approval for the particular purpose named in the act making the appropriation.

(3) No officer, agent, person, board, or authority shall incur any obligation for any purpose in excess of the amount appropriated and becoming a part of any appropriation by executive approval for the particular purpose named in the act making the appropriation, except as provided.

(b) Any person violating a provision of this section shall be guilty of a violation and upon conviction shall be fined in any sum not less than fifty dollars (\$50.00) nor more than two hundred dollars (\$200).

History. Acts 1913, No. 234, §§ 1, 5; C. & M. Dig., §§ 2838, 2842, 9245, 9249; Pope's Dig., §§ 3562, 3566, 11931, 11935; A.S.A. 1947, §§ 13-625, 13-626; Acts 2005, No. 1994, § 101.

Amendments. The 2005 amendment

substituted "violation" for "misdemeanor" in (b).

Cross References. Director of Department of Finance and Administration to prevent expenditure in excess of appropriation, § 19-1-212.

RESEARCH REFERENCES

Ark. L. Rev. Official Misconduct under the Arkansas Criminal Code, 30 Ark. L. Rev. 160.

19-2-105. Deficiencies in excess of appropriations unlawful.

(a) It shall be unlawful for the head or any subordinate in charge of any state department, board, bureau, or other state-maintained institution to cause, permit to occur, or allow to exist any deficiency in excess of regular appropriation made for maintenance of the department, board, bureau, or other state-maintained institution.

(b)(1) Any person violating this section shall be deemed guilty of a misdemeanor.

(2) Upon conviction, an offender shall be fined in any sum not to exceed five hundred dollars (\$500) or imprisoned not more than ninety (90) days, or both fined and imprisoned, and shall be discharged from office.

History. Acts 1927, No. 186, §§ 1, 3; Pope's Dig., §§ 3567, 3569; A.S.A. 1947, §§ 13-627, 13-628.

SUBCHAPTER 2 — RECEIPTS GENERALLY**SECTION.**

19-2-201. Acceptance of checks.

19-2-202. Proceedings on bad checks.

19-2-203. Receipts by Department of Finance and Administration
— Additional penalty.

SECTION.

19-2-204. Refusal to accept personal checks.

Cross References. Penalty for payment of taxes, licenses, or fees with check returned unpaid, § 26-18-208.

Effective Dates. Acts 1923, No. 777, § 8; June 30, 1923. Emergency clause provided: "All laws and parts of laws in conflict herewith and especially sections

4504, 4505, and 4506 of Crawford and Moses' Digest are hereby repealed, and this act being necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, and same shall take effect and be in force June 30, 1923."

19-2-201. Acceptance of checks.

The Treasurer of State is authorized and directed to accept checks for the remittance due the state.

History. Acts 1923, No. 777, § 3; Pope's Dig., § 5564; A.S.A. 1947, § 13-605.

19-2-202. Proceedings on bad checks.

(a) Where remittance is made by check to the Treasurer of State and the check is returned unpaid, it shall be the duty of the Treasurer of State to make a duplicate of the check and carry it as a cash item, delivering the original to the Attorney General for collection after adding a penalty of twenty-five percent (25%) to the amount of the check.

(b)(1) It shall be the duty of the Attorney General to take such action as shall be deemed proper for the collection of a rejected check, together with twenty-five percent (25%) of the face amount of the check as penalty, for the punishment of the maker of that check under the criminal laws of this state.

(2) The penalty shall be credited to the same fund as was the original amount of the check delivered to the Attorney General by the Treasurer of State pursuant to subsection (a) of this section.

(c) If for any reason the Attorney General is unable to collect either the principal or penalty on a rejected check, as contemplated by this section, then, as soon as such fact is ascertained, it shall be the duty of the Treasurer of State to cancel the receipt for it, taking credit therefor, and notifying the Auditor of State of the cancellation; and the Auditor of State shall likewise credit the Treasurer of State with it.

(d) Any state official issuing a certificate of authority or making book entries affecting any transaction, payment for which was made with bad checks, is authorized and directed to cancel them upon receipt of the Attorney General's notice of inability to collect on such checks as specified in subsection (c) of this section.

History. Acts 1923, No. 777, §§ 4-7; Pope's Dig., §§ 5565-5568; A.S.A. 1947, §§ 13-606, 13-607, 13-608, 13-609.

CASE NOTES**Tax Redemption Deed.**

The Commissioner of State Lands was authorized to cancel tax redemption deed because of the worthlessness of a check given by the grantee in payment thereof, and absent evidence to the contrary, he is

presumed to have complied with the terms of the statute authorizing such action and to have performed his duties according to law. *Field v. Brown*, 206 Ark. 545, 176 S.W.2d 155 (1943).

19-2-203. Receipts by Department of Finance and Administration — Additional penalty.

(a) If any person, firm, corporation, partnership, or business makes payment to the Department of Finance and Administration for any license or fees imposed by the laws of this state by means of a check, draft, or order drawn on any bank, person, firm, or corporation, and the check, draft, or order is returned by the bank, person, firm, or corporation without having been paid in full, then the Director of the Department of Finance and Administration is authorized and empow-

ered to impose a penalty. The penalty shall be in the amount of either ten percent (10%) of the face amount of the check, draft, or order or twenty dollars (\$20.00), whichever is greater, against the maker or drawer of the check, draft, or order.

(b) This penalty is cumulative to any other penalties provided by law.

History. Acts 1981, No. 853, § 1; A.S.A. 1947, § 13-607.1; Acts 1997, No. 702, § 2.

19-2-204. Refusal to accept personal checks.

Effective January 1, 2000, no state agency, board, commission, or institution may refuse to accept personal checks unless and until it has filed with the Legislative Council a written statement justifying the agency's policy to not accept personal checks.

History. Acts 1999, No. 515, § 1.

SUBCHAPTER 3 — ACCOUNTS AND NOTES RECEIVABLE ABATEMENT

SECTION.

19-2-301. Title.

19-2-302. Purpose.

19-2-303. Definitions.

19-2-304. Recording of amounts due.

SECTION.

19-2-305. Referring of outstanding debts for collection.

19-2-306. Abatement of debt.

19-2-307. Rules and regulations.

Effective Dates. Acts 1983, No. 497, § 9: July 1, 1983. Emergency clause provided: "It has been found and determined by the Seventy-Fourth General Assembly that the provisions of this Act are necessary for the efficient and effective administration of accounting for resources of State agencies in accordance with accepted governmental accounting principles. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1983."

Acts 1985, No. 908, § 4: Apr. 15, 1985. Emergency clause provided: "It is hereby found and determined by the General Assembly that the collection of the accounts receivable due the State institutions is vital to maintaining the revenues for the operation of State government and should be diligently and actively pursued. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation and collection of the public funds shall be in full force and effect from and after its passage and approval."

19-2-301. Title.

This subchapter may be known as the "Accounts and Notes Receivable Abatement Act for the State of Arkansas".

History. Acts 1983, No. 497, § 1; A.S.A. 1947, § 13-367.

19-2-302. Purpose.

The purpose of this subchapter is to establish procedures for the various state agencies, authorities, boards, commissions, departments, and institutions of higher education to charge-off or cancel uncollectible moneys owed to them.

History. Acts 1983, No. 497, § 2; A.S.A. 1947, § 13-368.

19-2-303. Definitions.

As used in this subchapter:

(1) "Abatement" means a complete or partial cancellation of a tax levied, special assessment, service charge, student loan, note receivable, or other amounts for which asset recognition criteria have been met;

(2) "Accounts receivable" means an asset account upon the books of record reflecting amounts owing on open account from persons or organizations for taxes levied, special assessments, service charges, goods and services furnished by a state agency, or other amounts for which asset recognition criteria have been met but does not include amounts due from other state agencies;

(3) "Notes receivable" means an unconditional written promise, signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein;

(4) "Special assessment" means a compulsory levy made against certain properties or business entities to defray part or all of the cost of a specific improvement or service deemed to primarily benefit or regulate those upon whom the assessment is levied;

(5) "State agency" means a state agency, board, authority, commission, department, or institution of higher education created by or receiving an appropriation by the General Assembly of the State of Arkansas; and

(6) "Tax" means a compulsory charge levied by the State of Arkansas for the purpose of financing services performed for the common benefit of its citizens.

History. Acts 1983, No. 497, § 3; A.S.A. 1947, § 13-369.

19-2-304. Recording of amounts due.

Each state agency shall record upon its books of record the amounts due it for delivery of goods and services, licenses, unpaid taxes, student loans, special assessments, accounts receivable, and notes receivable that are recognized by the state agency as due and payable or recognized as current-year income or as an asset that is due and payable upon a date ascertained.

History. Acts 1983, No. 497, § 4; A.S.A. 1947, § 13-370.

19-2-305. Referring of outstanding debts for collection.

(a) A state agency shall diligently and actively pursue the collection of their accounts and notes receivable.

(b) Diligently and actively pursuing the collection of these accounts may include, but is not limited to:

(1) Contacting debtor by phone or letter within a reasonable time after an account is deemed delinquent; or

(2)(A) Referring an account to a licensed collection agency or an attorney for collection with a remuneration not exceeding fifty percent (50%) for accounts of five hundred dollars (\$500) or less and not exceeding thirty-three and one-third percent (33⅓%) for accounts in excess of five hundred dollars (\$500).

(B) If an agency is unable to procure the services of a collection agency or attorney for the collection of any account in excess of five hundred dollars (\$500) for a fee of one-third (⅓) of the amount recovered as authorized in this subsection, the agency may report this fact to the Legislative Joint Auditing Committee, and the committee may authorize the agency to pay a higher fee for collecting the account, not to exceed fifty percent (50%);

(3) Pursuing setoff of debt against income tax refunds as allowed by §§ 26-36-301 — 26-36-320; or

(4) Pursuing all other available means of collection if deemed feasible and economically justifiable by the agency.

History. Acts 1983, No. 497, § 5; 1985, No. 908, § 1; A.S.A. 1947, § 13-371.

19-2-306. Abatement of debt.

(a) If after the state agency has pursued collection of the debt owed it as set out in this subchapter and the debt or partial debt is decreed to be uncollectible, then the debt shall be referred to the Chief Fiscal Officer of the State for abatement.

(b) The Chief Fiscal Officer of the State shall satisfy himself or herself that all efforts to collect the indebtedness have been fulfilled, and he or she may then, by written approval, declare the debt or remaining debt uncollectible and notify the state agency and Legislative Joint Auditing Committee of abatement of the debt.

History. Acts 1983, No. 497, § 6; A.S.A. 1947, § 13-372.

19-2-307. Rules and regulations.

The Director of the Department of Finance and Administration is authorized to promulgate such rules and regulations as deemed necessary to implement the provisions and intent of this subchapter.

History. Acts 1983, No. 497, § 7; A.S.A. 1947, § 13-373.

SUBCHAPTER 4 — EXPENDITURES GENERALLY

SECTION.

19-2-401 — 19-2-403. [Repealed.]

19-2-404. Emergency expenditures.

Publisher's Notes. Former §§ 19-2-401 — 19-2-403, concerning restrictions on and increases in expenditures, were repealed by Acts 1987, No. 646, § 5. The sections were derived from the following sources:

19-2-401. Acts 1979, No. 618, § 3; A.S.A. 1947, § 13-643.

19-2-402. Acts 1979, No. 618, § 1; A.S.A. 1947, § 13-641.

19-2-403. Acts 1979, No. 618, § 2; 1983, No. 801, § 17; 1983, No. 881, § 1; A.S.A. 1947, § 13-642.

Effective Dates. Acts 1987, No. 245, § 6: July 1, 1987. Emergency clause provided: "It is hereby found and determined by the Seventy-Sixth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1987 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1987 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1987."

Acts 1989 (1st Ex. Sess.), No. 210, § 6: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly, that

the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1989 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1989 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1989."

Acts 1999, No. 236, § 5: Feb. 24, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that the requirement of saving 5% of the appropriation is not accomplishing savings and that the cost of administering the program is significant with little or no benefit. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

19-2-401 — 19-2-403. [Repealed.]

Publisher's Notes. Former §§ 19-2-401 — 19-2-403, concerning exemptions, restrictions on expenditure of appropriations, and increase in expenditures by executive proclamation, were repealed by Acts 1999, No. 236, § 1. They were derived from the following sources:

19-2-401. Acts 1993, No. 494, § 3; 1997, No. 1362, § 44.

19-2-402. Acts 1993, No. 494, § 1; 1997, No. 1362, § 45.

19-2-403. Acts 1993, No. 494, § 2.

19-2-404. Emergency expenditures.

(a)(1) In the event of riots, threatened riots, sabotage, public insurrection, threatened insurrection, storm, flood, famine, or other public calamity which jeopardizes the public peace, health, and safety of citizens of Arkansas that calls for immediate action, the Governor is delegated and authorized by the General Assembly to declare an emergency to exist and to issue a proclamation declaring an emergency to exist.

(2) Other requests for utilization of this appropriation shall be submitted for prior review by the Governor to a Governor's Emergency Fund Review Committee, meeting in committee, composed of the chair and vice chair of the Legislative Joint Auditing Committee and Legislative Council.

(b) A proclamation or request, as approved by the Governor or the Governor's Emergency Fund Review Committee, shall include:

(1) The nature and location of the emergency;

(2) The name of the department or agency which, in the Governor's opinion, is best able to alleviate or obviate the conditions which have arisen or are about to arise because of the emergency; and

(3) The amount of funds required for the emergency, such amount or so much thereof as shall have been set forth in each proclamation to be extended upon vouchers drawn by the disbursing agent of the department or agency named in the proclamation.

(c) The original of the proclamation shall be filed with the Secretary of State, and an executed counterpart of it shall be filed with the Auditor of State, the Treasurer of State, and the Department of Finance and Administration.

(d) Any expenditures made in accordance with the authorizations provided for in this section may be reimbursed to the Miscellaneous Revolving Fund by transfers authorized by the Chief Fiscal Officer of the State from funds or fund accounts supporting the benefiting agencies. However, in the case of the Governor's proclamations and emergencies of a nature where no specific state agency is the beneficiary, then the expenditures shall be borne by the Miscellaneous Revolving Fund.

History. Acts 1987, No. 245, §§ 1, 3; 1989 (1st Ex. Sess.), No. 210, § 1.

Publisher's Notes. Acts 1989 (1st Ex. Sess.), No. 210, § 2, contains the appropriation referred to in subdivision (a)(2).

CASE NOTES

Determination of Public Emergency.
What constituted a public emergency was to be determined by the Governor within the requirements of Acts 1961, No. 395, § 1, and any such emergency proclamation would have been subject to attack under the position that no emergency existed. *Hooker v. Parkin*, 235 Ark. 218, 357 S.W.2d 534 (1962) (decision under prior law).

SUBCHAPTER 5 — CANCELED CHECKS

SECTION.	SECTION.
19-2-501. Purpose.	19-2-506. Digital images or copies of documentation.
19-2-502. Definitions.	19-2-507. Request of records by Legislative Auditor.
19-2-503. Eligibility to accept public funds.	19-2-508. Compliance.
19-2-504. Transaction summaries.	19-2-509. Effect on other laws.
19-2-505. Approval by the Division of Legislative Audit.	

Effective Dates. Acts 1999, No. 648, § 13: Mar. 16, 1999. Emergency clause provided: "It is hereby found and determined that the information and documentation required by this act is essential for the proper functioning of state agencies, boards, commissions, institutions of higher education, counties, municipalities, school districts, educational cooperatives, improvement districts, and other public officials and public offices; that a delay in the effective date of this act could work irreparable harm upon the proper administration and provision of essential governmental programs and operations.

Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

19-2-501. Purpose.

The State of Arkansas and its political subdivisions have the responsibility to properly account for all financial transactions. In order to help fulfill this responsibility, the State of Arkansas and other public entities are required to maintain books and records of transactions. The State of Arkansas and its political subdivisions recognize that through the use of computers and electronic data, banking and the flow of information are continuing to change. With this change, it is important that the State of Arkansas and its political subdivisions continue to receive evidentiary information concerning financial transactions. The purpose of this subchapter is to permit public entities to accept

photographic copies or digital images of financial transactions and to require financial institutions to furnish the needed documentation in a readable, meaningful, permanent format.

History. Acts 1999, No. 648, § 1.

19-2-502. Definitions.

As used in this subchapter, “public entity” means state agencies, including all constitutional offices and agencies, boards, and commissions, state institutions of higher education, municipalities, counties, school districts, education service cooperatives, improvement districts, and other public officials or public offices. Public entities shall maintain records of all transactions with financial institutions.

History. Acts 1999, No. 648, § 2; 2007, substituted “education service cooperatives” for “educational cooperatives.”
No. 617, § 39.

Amendments. The 2007 amendment

19-2-503. Eligibility to accept public funds.

In order for a financial institution to be eligible to be a depository of public funds, the financial institution must furnish the public entity documentation, as required in this subchapter, of transactions with or through that institution.

History. Acts 1999, No. 648, § 3.

19-2-504. Transaction summaries.

On a monthly basis, financial institutions shall furnish public entities with statements summarizing all transactions of the public entity. Unless the public entity and the financial institution have a written agreement to receive digital images or copies in compliance with the provisions of this subchapter, the financial institutions shall return all original canceled checks to the public entity along with the transaction summary or statement.

History. Acts 1999, No. 648, § 4.

19-2-505. Approval by the Division of Legislative Audit.

Any financial institution desiring to provide public entities with images of canceled checks on paper or by digital media as provided in this subchapter shall provide a sample of imaged documents or the digital media to the Division of Legislative Audit for review. Upon receipt, the Division of Legislative Audit shall immediately review and notify the financial institution whether or not the imaged documents or digital media are in compliance with this subchapter.

History. Acts 1999, No. 648, § 5.

19-2-506. Digital images or copies of documentation.

(a) AGREEMENT. After a financial institution has received written notification from the Division of Legislative Audit that the submitted samples of its imaged documents or digital media comply with the provisions of this subchapter and upon agreement with the public entity, the financial institution may provide public entities canceled check images in the media type and quality approved by the Division of Legislative Audit.

(b) COMPLETE IMAGE. The canceled check copies or the digital images of financial transactions provided to the public entity by the financial institutions must be legible and show both the front and back images of the canceled checks.

(c) DIGITAL IMAGES. (1) If a financial institution provides the canceled check images on digital media, the images shall be provided on a read-only CD-ROM or other agreed upon digital media that would provide a permanent and tamper-proof record.

(2) If particular software is needed to view or search the digital images, the financial institution shall provide such software to the public entity and, upon request, to the Division of Legislative Audit. When using the appropriate software, the canceled check images must be clear and readable.

(3) Before delivery of the CD-ROM or other digital media to the public entity, the financial institution shall perform random verification of the legibility of the contents of the data. The financial institution shall submit a letter or other method approved by the Division of Legislative Audit acknowledging verification of the contents, along with the CD-ROM or other digital media, to the public entity.

(4) The financial institution may also provide a duplicate copy of the check images on digital media, conforming to the specifications provided in this subchapter, to the Division of Legislative Audit on a monthly basis.

(d) PAPER IMAGES. If a financial institution provides the canceled check images on paper, the images must be of such clarity and size that the details may be read without the aid of a magnifying device. The financial institution must be able to, and, at the request of the Division of Legislative Audit, must provide duplicate copies of any checks and statements delivered to a public entity with the same clarity and size as the imaged documents previously delivered.

(e) AUTHENTICATION OF PAPER IMAGES. (1) If the financial institution provides canceled check images on paper, the financial institution shall implement one (1) of the following procedures to provide verification of the authenticity of the records retained by the public entity:

(A) A duplicate copy of the check images on paper and statements mailed to the Division of Legislative Audit on a monthly basis;

(B) The use of an identifying mark unique to the financial institution on the paper images of checks sent to the public entity;

(C) The delivery of a duplicate copy of the check images on digital media, conforming to the digital imaging specifications set forth in

this subchapter, to the Division of Legislative Audit on a monthly basis; or

(D) Any other authenticating method approved by the Division of Legislative Audit.

(2) The financial institution is authorized to elect which of the foregoing procedures it shall implement to provide authentication of paper images relating to the accounts of each public entity. Upon reasonable notice to the Division of Legislative Audit and the public entity, the financial institution may elect to implement one (1) of the other authentication procedures or elect to provide images on digital media as set forth in this subchapter.

History. Acts 1999, No. 648, § 6.

19-2-507. Request of records by Legislative Auditor.

(a) Upon request by the Legislative Auditor, a financial institution shall provide a copy of a public entity's financial information directly to the Division of Legislative Audit staff without delay or approval from the public entity.

(b) The financial institutions may provide the digital transaction statements and digital canceled check images to the Division of Legislative Audit in a media format allowed under the provisions of this subchapter for public entities or other media mutually agreed upon by the financial institution and the Division of Legislative Audit.

(c) No bank shall be liable for making available to the Division of Legislative Audit staff any of the information required under the provisions of this subchapter.

(d) Any cost associated with providing this information to the Division of Legislative Audit shall be borne by the public entity being audited or investigated.

History. Acts 1999, No. 648, § 7.

19-2-508. Compliance.

Any financial institution providing check images to counties under the provisions of § 14-21-108 [repealed] shall comply with the provisions of this subchapter within one hundred twenty (120) days from March 16, 1999.

History. Acts 1999, No. 648, § 8.

19-2-509. Effect on other laws.

The provisions of this subchapter do not change, amend, or repeal any laws or regulations regarding a financial institution's normal obligations and responsibilities to maintain customer financial records.

History. Acts 1999, No. 648, § 9.

CHAPTER 3
STATE TREASURY MANAGEMENT

SUBCHAPTER.

- 1. GENERAL PROVISIONS.
- 2. STATE TREASURY MANAGEMENT LAW. [REPEALED.]
- 3. LONG-TERM INVESTMENT. [REPEALED.]
- 4. TEMPORARY LOANS TO LOCAL GOVERNMENTS.
- 5. STATE TREASURY MANAGEMENT LAW.
- 6. STATE TREASURY MONEY MANAGEMENT TRUST.

RESEARCH REFERENCES

Am. Jur. 63A Am. Jur. 2d, Pub. Funds, **C.J.S.** 81A C.J.S., States, § 223 et seq.
§ 7 et seq.

SUBCHAPTER 1 — GENERAL PROVISIONS

SECTION.

19-3-101. State Board of Finance.

Effective Dates. Acts 1955, No. 338, § 15: Apr. 1, 1955. Emergency clause provided: "It has been found and is hereby declared by the General Assembly that general revenues of the State are declining and that the investment provisions of this act will provide additional revenues immediately needed for the efficient operation of the State Government. Therefore, an emergency is hereby declared to exist, and this act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after April 1, 1955."

19-3-101. State Board of Finance.

(a) There is created and established at the seat of government of this state a State Board of Finance. The Governor, the Treasurer of State, the Auditor of State, the Bank Commissioner, and the Director of the Department of Finance and Administration shall constitute the members. The Governor shall be chair of the board, and the Treasurer of State shall be secretary of the board and its executive officer and disbursing agent.

(b)(1) The board shall have and be subject to all functions, powers, and duties as by law are conferred and imposed upon it.

(2) For the purpose of regulating its own procedure and carrying out its functions, the board shall have the power, from time to time, to make, amend, and enforce all necessary or desirable rules or regulations not inconsistent with law.

(c)(1) Meetings of the board shall be held upon the call of the Governor, or by any three (3) or more members on advance notice to

each member, at such place in each instance as may suit the board's convenience.

(2) All meetings shall be open to the public, and complete records of the proceedings thereof shall be kept.

(3) A quorum for the transaction of business at any meeting shall consist of not less than three (3) members, and the affirmative vote of such number shall be requisite for the adoption of any motion or resolution.

History. Acts 1955, No. 338, § 1; 1965, (1st Ex. Sess.), No. 12, § 12; A.S.A. 1947, § 13-401.

Publisher's Notes. The first sentence of subsection (B) in Acts 1955, No. 338, § 1, abolished the State Board of Finance as then constituted and transferred all of its functions, etc. to the board created by this section.

The first sentence of subsection (E) in Acts 1955, No. 338, § 1, provided that the new board, acting through its secretary, should take over all records, etc. of the

abolished board and would be deemed to have taken over all executory contracts negotiated by the former board unless it should disaffirm them within a reasonable time as contrary, in its judgment, to the best interest of the state.

The second sentence of subsection (E) in Acts 1955, No. 338, § 1, provided that the secretary of the board should take over and hold title to furniture, etc., of the Department of Finance and Administration as would be required by him for the efficient operation of his office.

RESEARCH REFERENCES

Ark. L. Rev. Watkins, Open Meetings Under the Arkansas Freedom of Information Act, 38 Ark. L. Rev. 268.

CASE NOTES

Cited: *Andres v. First Ark. Dev. Fin. Corp.*, 230 Ark. 594, 324 S.W.2d 97 (1959).

SUBCHAPTER 2 — STATE TREASURY MANAGEMENT LAW

SECTION.

19-3-201 — 19-3-223. [Repealed.]

19-3-201 — 19-3-223. [Repealed.]

Publisher's Notes. This subchapter was repealed by Acts 1997, No. 847, § 4. The subchapter was derived from the following sources:

19-3-201. Acts 1965 (1st Ex. Sess.), No. 12, § 1; A.S.A. 1947, § 13-421.

19-3-202. Acts 1965 (1st Ex. Sess.), No. 12, § 2; A.S.A. 1947, § 13-422.

19-3-203. Acts 1965 (1st Ex. Sess.), No. 12, § 3; A.S.A. 1947, § 13-423.

19-3-204. Acts 1965 (1st Ex. Sess.), No. 12, § 5; A.S.A. 1947, § 13-425.

19-3-205. Acts 1965 (1st Ex. Sess.), No. 12, § 6; A.S.A. 1947, § 13-426.

19-3-206. Acts 1965 (1st Ex. Sess.), No. 12, § 7; A.S.A. 1947, § 13-427.

19-3-207. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.

19-3-208. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.

19-3-209. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.

19-3-210. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.

19-3-211. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.

19-3-212. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.

19-3-213. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428; Acts 1993, No. 745, § 1.

19-3-214. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428; Acts 1993, No. 745, § 2.

19-3-215. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.

19-3-216. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428; Acts 1993, No. 745, § 3.

19-3-217. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.

19-3-218. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.

19-3-219. Acts 1965 (1st Ex. Sess.), No. 12, § 9; 1968 (2nd Ex. Sess.), No. 5, § 1; 1969, No. 620, § 16; 1973, No. 121, § 9; 1980 (1st Ex. Sess.), No. 57, § 2; 1980 (1st Ex. Sess.), No. 65, § 2; 1985, No. 341, §§ 1, 2; A.S.A. 1947, §§ 13-429, 13-429.1; Acts 1993, No. 745, §§ 4, 5; 1993, No. 888, § 1; 1995, No. 1236, § 1.

19-3-220. Acts 1981, No. 161, § 2; A.S.A. 1947, § 13-429.2.

19-3-221. Acts 1981, No. 161, § 3; A.S.A. 1947, § 13-429.3.

19-3-222. Acts 1965 (1st Ex. Sess.), No. 12, § 10; 1973, No. 121, § 10; A.S.A. 1947, § 13-430.

19-3-223. Acts 1965 (1st Ex. Sess.), No. 12, § 11; A.S.A. 1947, § 13-431.

For present law, see § 19-3-501 et seq.

SUBCHAPTER 3 — LONG-TERM INVESTMENT

SECTION.

19-3-301 — 19-3-309. [Repealed.]

19-3-301 — 19-3-309. [Repealed.]

Publisher's Notes. This subchapter was repealed by Acts 1997, No. 847, § 4. The subchapter was derived from the following sources:

19-3-301. Acts 1973, No. 121, § 1; A.S.A. 1947, § 13-432.

19-3-302. Acts 1973, No. 121, § 2; A.S.A. 1947, § 13-433.

19-3-303. Acts 1973, No. 121, § 11; A.S.A. 1947, § 13-439.

19-3-304. Acts 1973, No. 121, § 7; A.S.A. 1947, § 13-438.

19-3-305. Acts 1973, No. 121, § 3; A.S.A. 1947, § 13-434.

19-3-306. Acts 1973, No. 121, § 12; A.S.A. 1947, § 13-440.

19-3-307. Acts 1973, No. 121, § 4; 1979, No. 4, § 1; 1979, No. 416, § 1; 1980 (1st Ex. Sess.), No. 57, § 1; 1980 (1st Ex. Sess.), No. 65, § 1; 1985, No. 342, § 1; A.S.A. 1947, § 13-435; Acts 1993, No. 745, § 6.

19-3-308. Acts 1973, No. 121, § 5; 1979, No. 416, § 2; A.S.A. 1947, § 13-436.

19-3-309. Acts 1973, No. 121, § 6; A.S.A. 1947, § 13-437.

For present law, see § 19-3-601 et seq.

SUBCHAPTER 4 — TEMPORARY LOANS TO LOCAL GOVERNMENTS

SECTION.

19-3-401. Legislative intent.

19-3-402. Procedure for obtaining and repaying loans.

SECTION.

19-3-403. Rules and regulations.

Effective Dates. Acts 1977 (Ex. Sess.), No. 15, § 5: Aug. 15, 1977. Emergency clause provided: "It is hereby found and

determined by the General Assembly that legislation being considered by the Seventy-First General Assembly to remove

the penalty provisions for failure to pay property taxes in installments may result in substantial financial hardship to cities, counties, and school districts, and may adversely affect their cash flow or monies available for the normal operation of essential governmental and public school purposes; and that the immediate passage of this Act is necessary to establish a

procedure for making temporary loans to such cities, counties, and school districts to maintain their cash flow levels. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after its passage and approval."

19-3-401. Legislative intent.

The General Assembly recognizes that legislation considered by the First Extraordinary Session of the Seventy-First General Assembly may remove the penalty requirements for failure to pay property taxes by installments and that this action may result in a reduction of property tax revenues available to cities, counties, and school districts, thereby imposing a financial hardship upon the cities, counties, and school districts during portions of their calendar or fiscal year. It is, therefore, the intent of this subchapter to authorize the State Board of Finance, in the manner provided in this subchapter, to make temporary loans to cities, counties, and school districts to assist in maintaining their average cash flow in the event there is a material reduction in their cash flow resulting from legislation enacted by the First Extraordinary Session of the Seventy-First General Assembly.

History. Acts 1977 (Ex. Sess.), No. 15, § 1; A.S.A. 1947, § 13-441.

19-3-402. Procedure for obtaining and repaying loans.

(a) The State Board of Finance is authorized to make temporary loans to cities, counties, and school districts from average daily balances in the State Treasury available to the board for investment purposes. For any city, county, or school district to be eligible to receive temporary loans under the provisions of this subchapter, the city, county, or school district shall prepare a schedule from each of the five (5) preceding calendar or fiscal years. This schedule shall reflect the average monthly cash flow derived from property tax sources and the proportion of property taxes available during each month as they relate to the aggregate amount of property taxes collected and available to the city, county, or school district during the calendar or fiscal year, and the city, county, or school district shall average such monthly cash flow percentages for the five-year period.

(b) If the board determines that the cash flow of the city, county, or school district has fallen below the monthly average percentage cash flow for property taxes available to the city, county, or school district for the prior five (5) fiscal years and that the current level of cash flow is not adequate to enable the city, county, or school district to maintain an

adequate level of services, the board may make temporary loans to the city, county, or school district. These loans may be in an aggregate amount no greater than the difference between average monthly percentage cash flow of the city, county, or school district for the preceding five (5) years for such period and the actual percentage cash flow in the current tax year computed on the basis of taxes collected in relation to the estimated tax collections for the tax year.

(c)(1) All these loans shall be repaid to the board upon their maturity, which shall, in no event, be beyond the last day of the calendar year in which the loan is made.

(2) In the event any city, county, or school district shall fail or refuse to pay any such loan in accordance with the repayment schedule agreed to by the board or as set forth in this section, the board shall certify this fact and the amount of the unpaid loan to the Treasurer of State. The Treasurer of State shall withhold it from the next moneys available for distribution to the city, county, or school district from state general revenues and shall transfer the amount from the County Aid Fund, the Municipal Aid Fund, or the Public School Fund, as the case may be, to the appropriate State Treasury account or source from which the loan was made.

History. Acts 1977 (Ex. Sess.), No. 15, § 2; A.S.A. 1947, § 13-442.

19-3-403. Rules and regulations.

The State Board of Finance may promulgate appropriate rules and regulations for the administration of this subchapter, including the establishment of the necessary forms and loan instruments to be used in connection with making loans under the provisions of this subchapter.

History. Acts 1977 (Ex. Sess.), No. 15, § 3; A.S.A. 1947, § 13-443.

SUBCHAPTER 5 — STATE TREASURY MANAGEMENT LAW

SECTION.	SECTION.
19-3-501. Title.	19-3-510. Types of accounts for deposits.
19-3-502. Definitions.	19-3-511. Term of deposit — Interest.
19-3-503. Composition of gross State Treasury fund balances.	19-3-512. Estimate of deposits not needed for operations.
19-3-504. Record and report of summary financial transactions.	19-3-513. Interest income on deposits.
19-3-505. Disposition of moneys received by Treasurer of State.	19-3-514. List of deposits.
19-3-506. Custodian of various accounts.	19-3-515. Charges on deposits.
19-3-507. Bank depositories generally.	19-3-516. Discontinuance as bank depository.
19-3-508. Deposits in ineligible institutions.	19-3-517. Effect of proper deposits.
19-3-509. Maximum amount of deposits.	19-3-518. Investments in securities and bank certificates of deposit.

SECTION.

- 19-3-519. State Treasury Certificate of Deposit Investment Program.
- 19-3-520. Minimum balance to be maintained.

SECTION.

- 19-3-521. Securities Reserve Fund.
- 19-3-522. Servicing state debt.

Effective Dates. Acts 1997, No. 847, § 5: May 31, 1997. Emergency clause provided: "It is hereby found and determined by the General Assembly that the Riegle-Neal Interstate Banking and Branching Efficiency Act of 1994 becomes effective on June 1, 1997 and that this act should become effective prior to the effective date of the Riegle-Neal Interstate Banking and Branching Efficiency Act of 1994. Also, Act 89 of 1997 enabling the Arkansas Banking Code and the companion bill, Senate Bill 359 amending the Arkansas Banking Code to opt in interstate branching go into effect May 31, 1997. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall be in full force and effect from and after May 31, 1997."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may ex-

tend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2005, No. 873, § 2: Mar. 15, 2005. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that state fund investment limitations are detrimental to the economic growth of this state; that additional investment authority is needed to provide the Treasurer of State and the State Board of Finance with the flexibility to make sound and beneficial investment decisions; and that this act is immediately necessary to enable additional state funds to be invested as soon as possible. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

19-3-501. Title.

This subchapter may be referred to and cited as the "State Treasury Management Law".

History. Acts 1997, No. 847, § 1.

19-3-502. Definitions.

As used in this subchapter, unless the context otherwise requires:

(1) "Bank" means a state bank or a national bank or an out-of-state state-chartered bank which has received a certificate of authority under § 23-48-1001; provided that such term shall also include any foreign bank organized under the laws of a territory of the United States,

Puerto Rico, Guam, American Samoa, or the Virgin Islands, the deposits of which are insured by the Federal Deposit Insurance Corporation;

(2) "Capital base" means the sum of its capital stock, surplus, undivided profits, plus any additions and less any subtractions which the commissioner may by regulation prescribe;

(3) "Cash Account" means the account in the Treasurer of State consisting of all cash in the hands of the State Treasurer and on deposit in the name of the Treasurer of State in depository banks;

(4) "Certificate of Deposit Account" means the account in the State Treasury consisting of all, but only, certificates of deposit acquired by the Treasurer of State through the State Treasury Certificate of Deposit Investment Program;

(5) "Commissioner" shall mean the Bank Commissioner;

(6) "Fund" means a specifically named account in the State Treasury, to which, as provided by law, moneys are credited upon receipt thereof and charged upon withdrawal therefrom;

(7) "Gross federal fund balances", "gross trust fund balances", or "gross state fund balances", with respect to a particular major group, means the aggregate total amount of the gross fund balances at any time standing to the credit of all funds of that particular group;

(8) "Gross fund balance", with respect to a particular named fund, means the balance at any time standing to the credit of that fund;

(9) "Gross treasury fund balances" means the aggregate total amount of the balances standing to the credit of all funds on the records of the Treasurer of State;

(10) "Home state" means:

(A) With respect to a state-chartered bank, the state by which the bank is chartered;

(B) With respect to a national bank, the state in which the main office of the bank is located; and

(C) With respect to a foreign bank, the state determined to be the home state of such foreign bank under 12 U.S.C. § 3103(c);

(11) "Host state" means a state, other than the home state of a bank, in which the bank maintains, or seeks to establish and maintain a branch;

(12) "Institution" and "depository" means a bank or savings and loan association as defined in subdivisions (1) and (21) of this section;

(13) "Main banking office" or "main office" with respect to a bank, means the main banking office designated or provided for in the articles of incorporation of a state bank, and the main office designated or provided for in the articles of association of a national bank, at such identified location as shall have been or as hereafter may be approved by the commissioner, in the case of a state bank, or by the appropriate federal regulatory agency, in the case of a national bank;

(14) "National bank" means a national banking association organized pursuant to 12 U.S.C. § 215b;

(15) "Net federal fund balances", "net trust fund balances", or "net state fund balances", with respect to a particular major group, means

the aggregate total amount of the gross fund balances at any time standing to the credit of all funds of that particular group, less the total amount of unredeemed warrants drawn on the Treasurer of State against all funds of the same group;

(16) "Net fund balance", with respect to a particular named fund, means its gross fund balance less the total amount of unredeemed warrants drawn on the Treasurer of State against the same fund;

(17) "Net treasury fund balances" means gross treasury fund balances, less the total amount of all unredeemed warrants drawn on the Treasurer of State;

(18) "Out-of-state bank" means a bank whose home state is any state other than Arkansas;

(19) "Registered out-of-state bank" means an out-of-state bank which has a certificate of authority pursuant to the terms of § 23-48-1001 et seq.;

(20) "Safekeeping Account" means the account in the State Treasury consisting of all securities received by the Treasurer of State from the administrators of the several state retirement systems and other trust accounts;

(21) "Savings and loan association" means a corporation carrying on the business of a savings and loan association or a building and loan association under a charter issued by this state, or any federal savings association or federal savings bank which is chartered under federal law;

(22) "Securities Account" means the account in the State Treasury consisting of all securities held by the Treasurer of State through its investment of gross state fund balances;

(23) "State bank" means:

(A) A corporation created pursuant to either Act 113 of the Arkansas General Assembly of 1913 or Act 179 of the Arkansas General Assembly of 1969, or pursuant to any predecessor or successor act or acts of either of the foregoing, and existing and authorized under the laws of this state on May 30, 1997, to engage in a general commercial banking business; and

(B) A corporation organized under § 23-45-101 et seq., § 23-46-101 et seq., § 23-47-101 et seq., § 23-48-101 et seq., § 23-49-101 et seq., and § 23-50-101 et seq. and authorized thereunder to engage in a general commercial banking business;

(24) "Treasurer of State" means the elected office of the Treasurer of the State of Arkansas; and

(25) "Trust Deposit Account" means the account in the Treasurer of State consisting of all, but only, certificates of deposit acquired by the Treasurer of State for and in behalf of the several retirement systems and other trust accounts.

History. Acts 1997, No. 847, § 1.

19-3-503. Composition of gross State Treasury fund balances.

Gross treasury fund balances shall consist of the Cash Account, the Securities Account, the Trust Deposit Account, the Certificate of Deposit Account, and other accounts as deemed necessary; that is, the aggregate total amount of cash in the hands of the Treasurer of State and on deposit in the name of the Treasurer of State in bank depositories plus the principal amount of all securities held in the Securities Account.

History. Acts 1997, No. 847, § 1.

19-3-504. Record and report of summary financial transactions.

(a)(1) The several funds shall be separately listed on the records of the Treasurer of State under their respective major group headings, and with respect to each fund, each group, and all groups, the records shall reflect each day:

(A) Summary financial transactions for the day and cumulative summary financial transactions for the current fiscal year. These summaries shall include a statement of receipts, both direct and by transfer, a statement of disbursements, both by warrant redemption and by transfer, and the amount of uncollected checks legally charged off;

(B) The credit balance therein at the close of business; and

(C) The composition of gross treasury fund balances.

(2) Additionally, the records shall reflect in summary form the total principal amount of securities held in trust in the Safekeeping Account for each of the several retirement systems and other trust funds or accounts.

(3) The enumeration in this subsection shall not be construed as a limitation of the items of summary financial information which may be included in any such record, nor shall this requirement be so construed as to exclude such other primary and such subsidiary and auxiliary records as may be required by law, or as the Treasurer of State shall determine to keep, or as may be required of the Treasurer of State by the Chief Fiscal Officer of the State in the performance of State Treasurer's duties.

(b)(1) A daily and a monthly report copy of the record of the summary financial transactions shall be prepared by the Treasurer of State and be available to the Chief Fiscal Officer of the State.

(2) The report copy and the record of the summary financial transactions from which it was prepared shall be open to public inspection during normal business hours.

History. Acts 1997, No. 847, § 1.

19-3-505. Disposition of moneys received by Treasurer of State.

(a) The Treasurer of State shall issue receipts to the respective depositors of moneys in the State Treasury. On the day of the receipt thereof or as soon thereafter as may be done, the moneys shall be credited to the particular funds entitled thereto as provided by law.

(b)(1) After credit to the respective funds, the moneys shall be commingled with all other moneys in the hands of the Treasurer of State, and as soon as may be done after the receipt thereof, the moneys shall be deposited in bank depositories to the credit of the account of the Treasurer of State, or invested as prescribed in this subchapter.

(2) Nothing in this subsection shall be so construed as to prohibit the Treasurer of State from keeping cash in the Treasurer of State's office in such reasonable amounts as shall be necessary for the transaction of the day-to-day business of the office with persons and firms other than bank depositories.

History. Acts 1997, No. 847, § 1.

19-3-506. Custodian of various accounts.

(a) The Treasurer of State shall be custodian of all securities at any time held in the Securities Account and, as custodian, shall be charged with their care. All such securities shall be recorded at cost.

(b) The Treasurer of State shall be custodian of all certificates of deposit which are at any time held in the Trust Deposit Account and, as custodian, shall be charged with their care. All certificates of deposit shall be recorded at cost and segregated under appropriate titles so as to reflect the total principal amount of the certificates at any time held for each of the several trust accounts.

(c) The Treasurer of State shall be custodian of all securities at any time held in the Safekeeping Account and, as custodian, shall be charged with their safekeeping. However, control of the disposition thereof shall be vested at all times, in the respective administrators of the several trust accounts for whom the securities are held. All such securities shall be recorded at their par value and segregated under appropriate titles so as to reflect the total principal amount of securities at any time held for each of the trust accounts.

History. Acts 1997, No. 847, § 1.

19-3-507. Bank depositories generally.

(a)(1) Subject to the conditions and limitations provided in §§ 19-3-508 — 19-3-517, any bank or savings and loan association as outlined in § 19-3-502(1) and (21) may be designated as a depository of State Treasury moneys.

(2) The Treasurer of State, as custodian of such funds, shall be guided by these provisions in the handling and safeguarding of such funds any other law to the contrary notwithstanding.

(b) Nothing contained in §§ 19-3-508 — 19-3-517 shall be so construed as to require any institution to act as a depository of State Treasury funds. However, the acceptance of a deposit of State Treasury funds by any institution shall carry with it the obligation of the institution to observe all of the provisions of §§ 19-3-508 — 19-3-517 which are applicable to eligible depositories.

History. Acts 1997, No. 847, § 1.

19-3-508. Deposits in ineligible institutions.

(a) The Treasurer of State may not deposit any State Treasury funds in any institution not considered eligible to be a depository under § 19-3-507, unless deposits in such institutions are required to be made by other law or by resolution of a state board or commission duly adopted pursuant to the authority and requirement of other law.

(b) Nothing in this prohibition shall be applicable to funds set aside in the State Treasury and immediately required by out-of-state paying agents for the specific purpose of meeting the debt service requirements of the direct general obligation bonds of the State of Arkansas outstanding at any time.

History. Acts 1997, No. 847, § 1.

19-3-509. Maximum amount of deposits.

The maximum amount of State Treasury funds held in certificates of deposit of any depository and in demand deposit accounts together shall not exceed an amount equal to the total amount of the capital base of that depository.

History. Acts 1997, No. 847, § 1.

19-3-510. Types of accounts for deposits.

(a) All State Treasury funds deposited in depository institutions shall be credited to accounts in the name of the Treasurer of State. All accounts which the Treasurer of State shall establish in any or all depository institutions may be determined by the Treasurer of State as either demand deposit accounts, certificates of deposit, or other accounts as deemed necessary.

(b) The certificate of deposit account in each such depository shall consist of state funds as deposited under the State Treasury Certificate of Deposit Investment Program and trust funds deposited for various trust funds.

(c) The demand deposit account in each such depository shall be of such amount subject to § 19-3-509 as determined by the Treasurer of State and shall consist of:

(1) All federal funds, as defined in § 19-7-101 et seq.;

(2) Trust funds to the extent that such funds are not invested in securities and certificates of deposit; and

(3) State funds to the extent that such funds are not invested in securities.

(d) No treasury funds may be deposited in any depository except under the terms of a written agreement entered into between the Treasurer of State and the depository, the essential elements of which agreement shall be conformable to, or not inconsistent with, applicable state and federal law and regulations promulgated thereunder.

History. Acts 1997, No. 847, § 1.

19-3-511. Term of deposit — Interest.

(a)(1) Interest to be paid on certificates of deposit invested through the State Treasury Certificate of Deposit Investment Program shall be at a rate fixed by the State Board of Finance at a meeting duly called and held preceding the beginning date of the term of the certificate of deposit.

(2) The Treasurer of State and each depository shall enter into an agreement establishing the term or renewal term of the certificate of deposit which shall be set by the State Board of Finance.

(3) Notice of the date and time of the holding of the meeting shall be given by the secretary of the board with publication of a notice of the meeting in a newspaper of statewide circulation not less than five (5) days nor more than fifteen (15) days in advance of the meeting date.

(A) At each such meeting, any person desiring to be heard shall be given the opportunity to express his or her views on any matter under consideration by the board.

(B) The board shall give due consideration to all such views, together with such other and additional views as may be expressed by its members, which it deems to be relevant. Thereafter, at the meeting, the board shall fix the rate of interest to be paid by depositories during the next term and direct its secretary to certify the amount thereof to the Treasurer of State.

History. Acts 1997, No. 847, § 1.

19-3-512. Estimate of deposits not needed for operations.

(a) The Treasurer of State, in conjunction with the Chief Fiscal Officer of the State, shall determine what amount of state funds will be available in the next period that may be placed by the State Board of Finance into the State Treasury Certificate of Deposit Investment Program as provided in § 19-3-519 during the next period. Interest shall be paid on these deposits as provided in § 19-3-511.

(b) The Treasurer of State, acting ministerially, shall have the authority to take such action and do such things as shall be necessary to accomplish the expressed purposes and intent of this section.

History. Acts 1997, No. 847, § 1.

19-3-513. Interest income on deposits.

(a) Interest from time to time due by each depository on demand deposit accounts and certificates of deposit shall be paid and transmitted on each due date to and in the manner authorized and prescribed by the Treasurer of State.

(b) All such interest income shall be classified as trust fund income, and the net amount thereof shall be credited to the Securities Reserve Fund.

History. Acts 1997, No. 847, § 1.

19-3-514. List of deposits.

(a) On or before the tenth day following the end of each calendar quarter year, the Treasurer of State shall prepare a list of all depositories and the amounts of State Treasury funds on time deposit and on demand deposit in each such depository on the last day of business of the quarter year.

(b) This list shall be maintained for public inspection at the Treasurer of State's office.

History. Acts 1997, No. 847, § 1.

19-3-515. Charges on deposits.

(a) The Treasurer of State, acting ministerially, shall have the authority to enter into an agreement with any financial institution handling state funds to pay processing fees for handling such funds if it is deemed to be in the best interest of the State of Arkansas.

(b) In the absence of such an agreement, no depository of State Treasury funds shall make any charge for the handling of funds, and any claim based upon any such charge or purported charge shall be void.

History. Acts 1997, No. 847, § 1.

19-3-516. Discontinuance as bank depository.

(a) Any depository which shall refuse to cash upon presentation any state warrant of five hundred dollars (\$500) or less which is drawn on the State Treasury or any bank check of five hundred dollars (\$500) or less which has been issued by a state agency when the check or warrant has been presented for payment within thirty (30) days of the date of issuance by the payee named therein shall immediately be discontinued as a depository of State Treasury funds and, for a period of time to be determined by the State Board of Finance, shall be ineligible for reinstatement as such a depository.

(b) Nothing in this section shall be so construed as to deprive any such depository from taking such reasonable time as it may require to make proper identification of the persons and signatures of payees

named in such warrants or checks or to indemnify any such depository for any losses which it may sustain by reason of its cashing any of the warrants or checks for persons other than the payees named therein.

History. Acts 1997, No. 847, § 1.

19-3-517. Effect of proper deposits.

The deposit of State Treasury funds in accordance with the provisions of §§ 19-3-507 — 19-3-516 shall relieve the Treasurer of State and the surety on the Treasurer of State's bond of any and all liability for the loss of such funds by reason of the default or insolvency of any bank depository of State Treasury funds.

History. Acts 1997, No. 847, § 1.

19-3-518. Investments in securities and bank certificates of deposit.

(a)(1) **TRUST FUNDS.** In addition to securities of the character eligible under the laws of this state for the investment of the several trust funds on the records of the Treasurer of State, certificates of deposit of banks and savings and loan associations shall be eligible for the investment of such funds.

(2)(A) The administrators of each state retirement system and of other trust accounts shall, from time to time, review the flow of moneys through the trust fund in the State Treasury over which that administrator shall have control, all for the purpose of estimating the amounts of such moneys as may be surplus to the immediate requirements of such account as provided for by law.

(B)(i)(a) After taking into consideration any proposal for the immediate investment of such funds in securities, and to the extent of the amount of any estimated surplus which shall exist, the administrator shall certify to the Treasurer of State the amount thereof and the period of time during which such amount shall not be required.

(b) The Treasurer of State shall invest the amount so certified in certificates of deposit issued by eligible banks and savings and loan associations.

(c) If the Treasurer of State is unable to place the certified amount in certificates of deposit, then the remainder may be placed in securities with the administrator's approval.

(ii) Moneys required for each such purchase shall be withdrawn from the Cash Account and paid over to the institution issuing the certificate, and the principal amount of the certificate shall be credited to the Trust Deposit Account.

(iii) The certificates of deposit shall be secured to such extent and in such manner as may be provided by law and otherwise as the Treasurer of State shall require.

(iv)(a) Interest on such bank certificates of deposit shall be paid at such rates as the Treasurer of State shall prescribe.

(b) All interest income derived from the certificates of deposit or other investments shall be credited as trust fund income to the account of the trust fund used in making such purchase.

(3) At all times, the Securities Reserve Fund shall be maintained on demand deposit in depository banks, and nothing contained in this subsection shall be applicable to such fund.

(b)(1)(A) STATE FUNDS. The State Board of Finance may direct that a portion of state funds be invested in certificates of deposit in the State Treasury Certificate of Deposit Investment Program as provided in § 19-3-519.

(B) The remaining portion may be invested in certificates of deposit, in securities as outlined in § 23-47-401 without limitation or as approved in the Treasurer of State's investment policy, and in obligations of corporations organized under the provisions of the Arkansas Development Finance Corporation Act, § 15-4-901 et seq., and issued under the Arkansas Development Finance Corporation Act, § 15-4-901 et seq., to the extent of forty-eight million dollars (\$48,000,000), according to the guidelines established in the Treasurer of State's investment policy as approved by the board.

(2)(A) Moneys required for each such purchase shall be withdrawn from the Cash Account and paid over to the seller of the securities, and the cost of the securities shall be credited to the Securities Account.

(B) The proceeds of the sale or redemption of securities at any time withdrawn from the Securities Account shall be deposited in the Cash Account in the State Treasury.

(C)(i) In all purchases, sales, and redemptions of securities, as provided in this subsection, discounts and premiums shall be credited or charged, as the case may be, to the Securities Reserve Fund.

(ii) All such discounts and premiums which are increments and all interest received on securities at any time held in the Securities Account shall be classified as trust fund income and credited to the Securities Reserve Fund by the Treasurer of State.

(3)(A) All purchases and sales by the Treasurer of State may be in the open market upon receipt of not less than two (2) quotation bids, or as defined in the Treasurer of State's investment policy as approved by the board.

(B)(i) However, the board may subscribe for any such obligations which are offered by the United States Treasury Department.

(ii) Any such obligations at any time held by the board may be exchanged for other such obligations in instances where an exchange privilege has been extended by the United States Treasury Department.

(4)(A) All obligations of any corporation organized under the Arkansas Development Finance Corporation Act, § 15-4-901 et seq., purchased as authorized in this section shall bear a maturity date not to exceed ten (10) years and shall be purchased at par pursuant to an annual commitment to the corporation under such conditions as may be determined by the board.

(B) Prior to the purchase of any obligations by the corporation, there shall be furnished to the board, without cost to it, the opinion of legal counsel acceptable to the board approving the validity of the issue and reciting that, in the opinion of the counsel, the obligations to be purchased by the board are the duly authorized, legally binding obligations of the corporation and specifying the security therefor as to which any lien or pledge has been created.

(5)(A) All or any part of the bonds of local industrial development corporations, authorized and issued under the provisions of the Arkansas Industrial Development Act, § 15-4-101 et seq., and all or any part of the bonds of municipalities and counties, authorized and issued under the provisions of the Municipalities and Counties Industrial Development Revenue Bond Law, § 14-164-201 et seq., and all or any part of the obligations of development finance corporations authorized and issued under the provisions of the Arkansas Development Finance Corporation Act, § 15-4-901 et seq., at any time held in the Securities Account in the State Treasury, may be sold by the board at public sale or at private sale, as the board shall determine.

(B) However, in any private sale, the sales price of the bonds or obligations shall not be less than the amount paid therefor.

(6) The board provides ministerial authority to the Treasurer of State to take whatever action becomes necessary in regard to securities held in the Securities Account to provide the requisite amount of cash necessary in demand deposit accounts to carry out the business of the state or to correct any miscalculations which have arisen.

(7)(A) No purchase, exchange, or receipt of obligations by the board shall ever be construed as a cancellation of the obligations so purchased, exchanged, or received.

(B) All such obligations shall be held in trust for the use and benefit of the various state funds used in such purchases, this trust being subject only to the right of the board to sell or exchange such obligations whenever, in its opinion, the best interest of the state may be served.

(8)(A) The board shall meet as called to evaluate, discuss, review, and authorize the deposit and investment of State Treasury funds to be made during the period before the next meeting of the board.

(B) The deposit and investment of such funds and the purchase and sale of permissible securities may be made at any time by the Treasurer of State under the guidelines in the Treasurer of State's investment policy reviewed and approved by the board.

(9)(A) In order to increase investment income with minimal risk, the Treasurer of State may loan securities held in the Securities Account, but only if, at the time the loan is executed, at least one hundred two percent (102%) of the full market value of the security loaned is collateralized by cash or securities guaranteed by the United States Government or an agency of the United States Government.

(B) At all times during the term of the loan, the collateral shall be equal to not less than one hundred percent (100%) of the full market value calculated on the total value of all securities on loan.

(C) For purposes of this section, the value of the collateral shall be determined on a daily basis.

(c)(1) **FEDERAL FUNDS.** The board may invest federal funds, as defined by § 19-7-101 et seq., the same as state funds are authorized by subsection (b) of this section.

(2) The proceeds of the investments of federal funds shall be used for the same purpose as that authorized for other moneys accruing to the benefit of the Securities Reserve Fund as authorized by § 19-3-521.

(d)(1) **INTEREST-BEARING FUNDS.** The board may invest funds deposited in the State Treasury by state agencies, boards, and commissions that were previously held as cash funds in financial institutions other than the State Treasury in order to enhance investment opportunities and earnings.

(2) The board may invest interest-bearing funds the same as state funds are authorized in subsection (b) of this section.

(3) The interest earned on these investments shall be credited back to the fund.

(4) On the first day of business of the month, the Treasurer of State shall compute the average daily balance of this fund, including all internal accounts and funds, during the preceding month and shall transfer on that day to the participants of the fund interest on the average daily balance to be computed at a rate equivalent to the average rate of interest earned on all State Treasury funds invested in fixed-income securities and in money market accounts during the preceding month less its proportionate share of any assessments for the expenses of administration.

History. Acts 1997, No. 847, § 1; 2001, substituted “forty-eight million dollars No. 1453, § 25; 2005, No. 873, § 1. (\$48,000,000)” for “forty million dollars

Amendments. The 2005 amendment (\$40,000,000)” in (b)(1).

19-3-519. State Treasury Certificate of Deposit Investment Program.

(a) From time to time the State Board of Finance sets aside an amount to be invested in one hundred eighty-day or longer certificates of deposit. Hereinafter, this will be referred to as the State Treasury Certificate of Deposit Investment Program.

(b) Participating institutions shall be institutions choosing to participate in the program as follows:

(1) National banks which have their principal office in Arkansas or are legally operating branches in Arkansas;

(2) Banks chartered in the State of Arkansas;

(3) Banks chartered by other states which are legally operating branches in Arkansas;

(4) Savings and loan associations or savings banks chartered by the United States which have their principal office in Arkansas or are legally operating branches in Arkansas; and

(5) Savings and loan associations chartered by the State of Arkansas.

(c) Institutions which have their principal office in Arkansas shall designate a representative at the principal office responsible for transacting business with the Treasurer of State. Institutions which do not have their principal office in Arkansas shall designate a principal branch and a representative at the principal branch responsible for transacting business with the Treasurer of State.

(d) Semiannually, or as required by the board, each participating institution shall compute and report to the Treasurer of State its Arkansas deposits, Arkansas loans, the loan to deposit ratio for Arkansas loans and deposits, and its capital base. Each participating institution shall report to the board information required by them to determine the institution's suitability for State Treasury deposits.

(e)(1) "Arkansas loans" means the sum of:

(A) Loans made to individual borrowers residing in the State of Arkansas;

(B) Loans made to corporations or other legal entities doing business in Arkansas for which an address within Arkansas is used for transacting business;

(C) Bonds issued or loans made to the State of Arkansas or its instrumentalities;

(D) Bonds issued or loans made to political subdivisions of the State of Arkansas; and

(E) Bonds issued by Arkansas corporations.

(2) "Arkansas deposits" means deposits received by banks and credited to accounts whose accountholders have as their principal place of business or permanent home addresses in Arkansas.

(f) The board shall promulgate regulations establishing the minimum capital requirements for any institution wishing to receive deposits from the Treasurer of State.

(g)(1) The Treasurer of State shall establish procedures to be reviewed and approved by the board establishing guidelines for the deposit and allocation of certificates of deposit among participating institutions.

(2) The deposit of funds shall be allocated between participating institutions such that institutions enumerated in subdivisions (b)(1)-(3) of this section make up one (1) group, hereinafter referred to as the bank group, and institutions enumerated in subdivisions (b)(4) and (5) of this section make up the other group, hereinafter referred to as the savings and loan group.

(3) Funds shall be allocated between the two (2) groups in a proportion to be set as needed by the board for an equitable allocation using each group's aggregate Arkansas deposits as a base for the allocation.

(4) The allocation among individual participating institutions shall be prorated on the basis of their Arkansas loans and Arkansas deposits

in each respective group provided that the board may promulgate regulations establishing a threshold loan to deposit ratio preference.

(5) In the event that institutions in the savings and loan group do not accept for investment all of the pro rata part of these funds, then the excess shall be offered pro rata to institutions in the bank group. Conversely, if institutions in the bank group do not accept all of their pro rata share of the funds, then the excess shall be offered pro rata to the savings and loan group.

(6) To the extent that funds cannot be placed with any institution in either group, these funds may be invested as otherwise authorized by § 19-3-518.

(h) Interest on funds invested under this section shall be paid by participating institutions at such rates as the board shall, from time to time, prescribe. However, these rates shall not exceed the maximum rate, if any, that banks are permitted to pay on time certificates of deposit for the same period of time by regulations of the Federal Reserve System or the Federal Deposit Insurance Corporation.

(i) Moneys required for each such purchase shall be withdrawn from the Cash Account and paid over to the issuer of the certificate of deposit, and the principal amount of the certificate shall be credited to the Certificate of Deposit Account.

(j) The certificates of deposit shall be secured to such extent and in such manner as may be provided by law and otherwise as the Treasurer of State may require.

History. Acts 1997, No. 847, § 1.

19-3-520. Minimum balance to be maintained.

Since it is the intent of the General Assembly of the State of Arkansas that the Treasurer of State have sufficient cash available at all times to redeem any and all state warrants presented for payment, the State Board of Finance is authorized and directed to immediately sell securities in the manner prescribed in § 19-3-518(b) whenever the cash balance maintained on demand deposit in bank depositories falls below the amount necessary to meet operating requirements, excluding trust funds.

History. Acts 1997, No. 847, § 1.

19-3-521. Securities Reserve Fund.

(a)(1) In addition to the several purposes for which the Securities Reserve Fund may be used, as provided in this subchapter, the fund shall be used to absorb any losses in:

(A) Relation to securities at any time held in the Securities Account in the State Treasury; and

(B) The Treasurer of State's account in bank depositories;

(2) The balance in that fund shall always be available for such purposes. However, moneys in this fund in excess of one hundred

thousand dollars (\$100,000) shall, at all times, be available to the Chief Fiscal Officer of the State for transfer to the State Budget Revolving Fund, there to be used as provided by law.

(b) In the event any loss shall be sustained in relation to securities held at any time in the Securities Account or in the Treasurer of State's account in any bank depository, and the credit balance in the Securities Reserve Fund shall be insufficient to absorb the loss, the Chief Fiscal Officer of the State shall cause a transfer of moneys to be made from the State Budget Revolving Fund to the Securities Reserve Fund of such amount as shall, when added to the credit balance in the Securities Reserve Fund, equal the amount of any loss, it being the explicit intention of the General Assembly in the enactment of this provision that no loss shall be sustained by any account, the funds of which were used in making such investments and deposits.

(c) On a quarterly basis, interest earned on federal funds received under the State and Local Fiscal Assistance Act of 1972, 31 USC 6701 et seq., shall be transferred at the direction of the Chief Fiscal Officer of the State from the Securities Reserve Fund to the federal funds established for the purpose of holding these moneys in trust. Interest to be transferred shall be a pro rata share of total earned interest based on the proportion of the average daily balances of the total federal funds established for the purpose of holding the State and Local Fiscal Assistance Act moneys in trust to the average daily balances of all State Treasury investments.

History. Acts 1997, No. 847, § 1.

Publisher's Notes. The reference to the State Budget Revolving Fund in (a)(2)

should probably be read to mean the Budget Stabilization Trust Fund, § 19-5-501 et seq.

19-3-522. Servicing state debt.

(a) Unless otherwise specifically provided by law, the Secretary of the State Board of Finance shall be disbursing officer of appropriations made for meeting the debt service requirements of the direct general obligation bonds of this state at any time outstanding.

(b) The term "debt service requirements", as used in this section, means the maturing principal of, interest on, and paying agents' fees in connection with the payment of the bonds. The secretary shall, without fail, cause notice of the call to be published not less than thirty (30) days before the first date upon which such bonds may be called, with publication to be by one (1) insertion in a newspaper published in each of the cities of Little Rock, Arkansas; St. Louis, Missouri; and in a financial newspaper published in the Borough of Manhattan, City of New York, State of New York.

History. Acts 1997, No. 847, § 1.

SUBCHAPTER 6 — STATE TREASURY MONEY MANAGEMENT TRUST

SECTION.	SECTION.
19-3-601. Title.	19-3-604. Fund provisions.
19-3-602. Purpose.	19-3-605. Prudent investor rule.
19-3-603. Definitions.	19-3-606. Loan of securities.

Cross References. Deposit of public funds, § 19-8-101 et seq.

Revenue Classification Law, § 19-6-101 et seq.

19-3-601. Title.

This subchapter may be cited as the “State Treasury Money Management Trust Act”.

History. Acts 1997, No. 1179, § 1.

19-3-602. Purpose.

The purpose of this subchapter is to create the State Treasury Money Trust Management Fund administered by the Treasurer of State for the deposit of moneys not currently needed in order to permit the joint investment of participants’ money so as to enhance investment opportunities and earnings.

History. Acts 1997, No. 1179, § 2.

19-3-603. Definitions.

Any entity listed below may deposit money to the fund for the purpose of investment:

- (1) State agency’s cash funds as defined in § 19-4-801;
- (2) Local governments:

(A) Any city, county, school district, or community college district of this state; and

(B) Any department, instrumentality, or agency of these entities; and
- (3) The Treasurer of State may invest in the fund to the extent Treasury funds are not being utilized for certificates of deposit under the State Treasury Certificate of Deposit Investment Program or for trust certificates of deposit pursuant to the State Treasury Management Law, § 19-3-501 et seq.

History. Acts 1997, No. 1179, § 4.

19-3-604. Fund provisions.

(a) The Treasurer of State shall establish regulations in the form of an investment policy to be approved by the State Board of Finance to carry out the provisions of this section to invest State Treasury Money Trust Management Fund moneys.

(b)(1) The Treasurer of State may invest funds in securities as authorized in § 19-3-518.

(2) Funds invested will be collateralized to one hundred two percent (102%) with cash or obligations of the United States Government.

(c)(1) Moneys deposited into the State Treasury Money Trust Management Fund shall not become part of State Treasury funds.

(2) A participant will be able to deposit at will and obtain moneys upon demand of the Treasurer of State.

(d) Each participant who elects to deposit money in the State Treasury Money Trust Management Fund must:

(1) Inform the Treasurer of State upon deposit how long a period the money is expected to be available for investment; and

(2) Notify the Treasurer of State in writing whether the participant wishes to extend the period.

(e)(1) If a participant wishes to withdraw any of its money before the end of the period of investment, it must make a written request to the Treasurer of State.

(2) Any penalties or loss of interest incurred due to the early withdrawal of funds must be charged against the participant requesting the early withdrawal.

(f)(1) The Treasurer of State may assess reasonable charges against the State Treasury Money Trust Management Fund for reimbursement of the expenses incurred in administering the State Treasury Money Trust Management Fund, as well as charges for fund management.

(2) Charges incurred for fund management will be deposited into the State Treasury for credit of the Securities Reserve Fund.

(g) All interest and earnings received on the money of the State Treasury Money Trust Management Fund shall be credited back to the State Treasury Money Trust Management Fund.

(h) The Treasurer of State shall:

(1) Compute the proportion of the total deposits in the State Treasury Money Trust Management Fund which were attributable to each participant;

(2) Apply that proportion to the total amount of interest received during the month on invested money of the State Treasury Money Trust Management Fund; and

(3) Pay to each participant or reinvest upon its instructions its proportionate share of the interest, less its proportionate share of any assessments for the expenses of administration.

History. Acts 1997, No. 1179, § 5.

19-3-605. Prudent investor rule.

The Treasurer of State shall apply the prudent investor rule while serving in a fiduciary capacity for fund participants. The prudent investor rule means that, in making investments, the fiduciaries shall exercise the judgment and care under the prevailing circumstances that an institutional investor of ordinary prudence, discretion, and intelligence exercises in the management of large investments entrusted to it, not for speculation but for investment, considering the permanent disposition of funds, and the probable safety of capital as well as probable income.

History. Acts 1997, No. 1179, § 6.

19-3-606. Loan of securities.

(a) In order to increase investment income with minimal risk, the Treasurer of State may loan securities held by the money management fund, but only if at the time the loan is executed at least one hundred two percent (102%) of the full market value of the security loaned is collateralized by cash or securities guaranteed by the United States Government or an agency thereof.

(b) At all times during the term of the loan, the collateral shall be equal to not less than ninety-eight percent (98%) of the full market value calculated on the total value of all securities on loan.

(c) For purposes of this section, the value of the collateral shall be determined on a daily basis.

History. Acts 1997, No. 1179, § 7.

CHAPTER 4**STATE ACCOUNTING AND BUDGETARY PROCEDURES****SUBCHAPTER**

1. GENERAL PROVISIONS.
2. DUTIES AND RESPONSIBILITIES GENERALLY.
3. CHIEF FISCAL OFFICER OF THE STATE.
4. AUDITOR OF STATE AND TREASURER OF STATE.
5. FINANCIAL MANAGEMENT SYSTEM.
6. ANNUAL OPERATIONS PLANS OF STATE AGENCIES.
7. EXPENDITURES GENERALLY.
8. EXPENDITURE OF CASH FUNDS.
9. TRAVEL REGULATIONS.
10. OIL COMPANY CREDIT CARDS.
11. APPROVAL OF EXPENDITURES.
12. DISBURSEMENT OF PUBLIC FUNDS.
13. MONITORING FOR DEFICIT SPENDING.
14. CONSTRUCTION OF BUILDINGS AND FACILITIES.
15. PROPERTY AND EQUIPMENT INVENTORY.
16. SALARIES AND PAYROLL DISBURSEMENT.
17. PROFESSIONAL AND CONSULTANT SERVICES. [REPEALED.]
18. REIMBURSEMENTS, COLLECTIONS, AND REFUNDS.
19. FEDERAL GRANTS AND AIDS.

SUBCHAPTER

20. LOSSES AND RECOVERIES.

21. STATE FUNDED EXPENSES OF CONSTITUTIONAL OFFICERS.

22. REVIEW OF DISCRETIONARY GRANTS.

A.C.R.C. Notes. References to "this chapter" in subchapters 1-20 may not apply to §§ 19-4-307, 19-4-408, subchapter

21, and subchapter 22 which were enacted subsequently.

RESEARCH REFERENCES

C.J.S. 81A C.J.S., States, § 223 et seq.

SUBCHAPTER 1 — GENERAL PROVISIONS

SECTION.

19-4-101. Title.

19-4-102. Purpose.

19-4-103. Penalty.

19-4-104. Rules and regulations.

SECTION.

19-4-105. Continuing studies and investigations.

19-4-106. Legislative staff consultation.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid

deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by

enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ... ”

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: “It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973.”

Acts 1999, No. 973, § 8: Mar. 30, 1999. Emergency clause provided: “It is hereby found and determined by the Eighty-second General Assembly, that funds provided by the General Assembly for the operations of the Department of Finance and Administration — Management Services Division are, due to unforeseen circumstances, insufficient for the Depart-

ment of Finance and Administration — Management Services Division to continue to provide essential governmental services; that the provisions of this act will provide the necessary monies for the Department of Finance and Administration — Management Services Division to continue such services; and that a delay in the effective date of this Act could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

19-4-101. Title.

This chapter shall be referred to and may be cited as the “General Accounting and Budgetary Procedures Law”.

History. Acts 1973, No. 876, § 1; A.S.A. 1947, § 13-327.

CASE NOTES

Cited: Wells v. Heath, 274 Ark. 45, 622 S.W.2d 163 (1981).

19-4-102. Purpose.

(a) **GENERAL POLICY.** (1) It is the policy of the State of Arkansas to:

(A) Maintain on a sound financial basis the state and all of its agencies, boards, commissions, departments, and institutions, all referred to in this chapter as “agencies” unless otherwise necessary;

(B) Provide adequate accounting for all fiscal transactions; and

(C) Provide for uniformity in budget preparation, presentation, and execution.

(2) For these purposes, the general provisions of this chapter are intended to:

(A) Establish uniformity in operating and capital budget preparation, presentation, and execution by establishing certain duties,

responsibilities, and functions of the executive and legislative branches of the state government;

(B) Prohibit deficit spending by establishing standards for the execution of budgets approved by the General Assembly;

(C) Provide methods of internal accounting control by establishing and supervising the accounting systems of state agencies;

(D) Establish an adequate classification and coding system for all revenue receipts and disbursements;

(E) Establish methods of voucher examination and approval for expenditures of funds deposited in the State Treasury and, if necessary, other depositories;

(F) Establish uniform procedures for the preparation of disbursing documents;

(G) Establish procedures for forecasting economic conditions, establish an adequate technique of revenue estimating, and provide for tax research and a method for standardization of statistics;

(H) Develop methods for improvement and economy in organization and administration of agencies;

(I) Authorize the promulgation of reasonable rules and regulations not inconsistent with applicable laws to achieve the purposes and intent of this chapter; and

(J) Further define the powers and duties of the Director of the Department of Finance and Administration, sometimes referred to as the Chief Fiscal Officer of the State, the Auditor of State, and the Treasurer of State in connection with general accounting, budgetary, and fiscal procedures.

(b) **COMPREHENSIVE BUDGETING AND FINANCIAL MANAGEMENT SYSTEM.** It is also the purpose of this chapter to establish a comprehensive system of state budgeting and financial management which will further the capacity of the General Assembly to plan and finance the services which it determines the state should provide for its citizens and which will further the capacity of the Governor to make budgetary recommendations to the General Assembly and to execute the laws of this state. The system shall include procedures for:

(1) The orderly establishment, continuing review, and periodic revision of programs, financial goals, and policies of the state;

(2) The development, coordination, and review of long-range programs and their financing that will implement goals and policies authorized by the General Assembly and the Governor;

(3) The preparation, analysis, presentation, enactment, and execution of budgets that authorize specific programs, policies, and goals and that focus attention on state services and their costs;

(4) The evaluation of alternatives to existing programs, policies, and goals that would provide more economic, efficient, or effective state services; and

(5) An evaluation and reporting system which will provide measurements of the effectiveness of program performance.

History. Acts 1973, No. 876, § 2; A.S.A. 1947, § 13-328.

19-4-103. Penalty.

With respect to all matters for which penalties have not otherwise been provided in this act, any person who shall knowingly violate any of the provisions of this act shall be guilty of a violation and upon conviction shall be fined in any amount not to exceed one thousand dollars (\$1,000).

History. Acts 1973, No. 876, § 29; A.S.A. 1947, § 13-355; Acts 2005, No. 1994, § 102.

Amendments. The 2005 amendment substituted "violation" for "misdemeanor."

Meaning of "this act". Acts 1973, No. 876, codified as §§ 19-1-213, 19-1-214, 19-4-101 — 19-4-105, 19-4-201 et seq., 19-4-301 — 19-4-306, 19-4-401 — 19-4-406, 19-4-501 — 19-4-507, 19-4-517 — 19-4-525, 19-4-601 — 19-4-604, 19-4-607 —

19-4-609, 19-4-701 — 19-4-711, 19-4-901 — 19-4-905, 19-4-907, 19-4-1101, 19-4-1103 — 19-4-1109, 19-4-1201 — 19-4-1207, 19-4-1209, 19-4-1210, 19-4-1401 — 19-4-1405, 19-4-1407 — 19-4-1412, 19-4-1501 — 19-4-1503, 19-4-1601 — 19-4-1605, 19-4-1607, 19-4-1608, 19-4-1610 — 19-4-1614, 19-4-1801, 19-4-1802, 19-4-1806, 19-4-1807, 19-4-1901 — 19-4-1908, 19-4-2001 — 19-4-2004, 25-8-106.

19-4-104. Rules and regulations.

The Chief Fiscal Officer of the State is empowered to make, amend, and enforce such reasonable rules and regulations, not inconsistent with law, as he or she shall deem necessary and proper to effectively carry out the provisions of this chapter and the public policy as set forth in § 19-4-102. Rules and regulations promulgated shall be published in an administrative procedures manual and distributed to the various state agencies.

History. Acts 1973, No. 876, § 28; A.S.A. 1947, § 13-354.

19-4-105. Continuing studies and investigations.

(a) The Chief Fiscal Officer of the State is directed to make continuing studies and investigations of the operation of state agencies and to make recommendations to the General Assembly, the Legislative Council, and the Governor about improvements which should be made in order to:

- (1) Safeguard against excessive expenditures of appropriations and funds;
- (2) Promote economy, efficiency, and control in the operation of state agencies;
- (3) Properly execute budgets; and
- (4) Accomplish the purposes of this chapter as intended by the General Assembly.

(b)(1) All internal audit documentation, including notes, memoranda, preliminary drafts of audit reports, and other data gathered in the preparation of internal audit reports by the Internal Audit Section,

created within the Department of Finance and Administration by Governor's Executive Order 98-08, are privileged and confidential and are exempt from the Freedom of Information Act of 1967, § 25-19-101 et seq., except as provided in subdivision (b)(2) of this section.

(2)(A) The exemption shall not apply to completed internal audits of the Internal Audit Section after a final report of the internal audit has been presented to the Chief Fiscal Officer of the State and to the Governor or the Governor's designee.

(B) The final report and copies of any supporting documentation shall then be open to public inspection and copying, except for documents that are exempt from disclosure under other law.

History. Acts 1973, No. 876, § 2; A.S.A. 1947, § 13-328; Acts 2001, No. 1083, § 1.

19-4-106. Legislative staff consultation.

The Department of Finance and Administration shall consult with the Legislative Auditor and the director of the budget function of the Bureau of Legislative Research throughout each stage of planning and implementation for any new statewide accounting system. This required consultation and involvement is to ensure that those capabilities to provide the required services to members and committees of the General Assembly are incorporated into the system.

History. Acts 1999, No. 973, § 2.

SUBCHAPTER 2 — DUTIES AND RESPONSIBILITIES GENERALLY

SECTION.

- 19-4-201. Authority of Governor.
- 19-4-202. Authority of Legislative Council.
- 19-4-203. Authority of General Assembly.
- 19-4-204. Recommendations by Governor.

SECTION.

- 19-4-205. Legislative review.
- 19-4-206. Conservation of appropriations in changes of administration.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor

and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise

close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the

General Accounting Procedures Law of Arkansas, now therefore"

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1981, No. 741, § 8: Mar. 28, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 876 of 1973, the General Accounting and Budgetary Procedures Law, are essential to the continued financial operations of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1985, No. 365, § 15: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

19-4-201. Authority of Governor.

(a) The Governor shall direct the execution of the state budget as approved by the General Assembly. The Governor or Governor-elect shall:

- (1) Review the budget requests and estimates of resources;
- (2) Evaluate long-range programs and consider possible alternatives to existing state agency programs, policies, and goals; and
- (3) Formulate and recommend for consideration by the Legislative Council and the General Assembly a proposed comprehensive state budget of programs and proposed financing which shall include all estimated receipts and expenditures of the state government.

(b)(1) Proposed expenditures shall not exceed estimated available resources. Should the Governor or Governor-elect propose increased taxes in order to finance all proposed programs, two (2) sets of budgets must be submitted to the Legislative Council and the General Assembly, one (1) set based on the resources available from the then-existing tax laws and another showing the additional expenditures proposed to be financed from recommended tax increases.

(2) Budget requests for administration and operation of the legislative branch, the judicial branch, the elective constitutional offices, the Arkansas State Highway and Transportation Department, and the Arkansas State Game and Fish Commission shall be submitted directly to the Legislative Council without any recommendation by the Governor.

(c) In order to carry out the provisions of this section, the Governor or Governor-elect shall:

(1) Have the power, and it shall be his or her duty, to provide for hearings, if required, with the administrative head or any other persons having knowledge thereof, of any agency submitting a budget request in order for him or her to make his or her determinations and recommendations; and

(2) Appear or appoint a designated representative to appear before the General Assembly or any committees or interim committees thereof to present his or her recommendations for the forthcoming budgetary period.

History. Acts 1973, No. 876, § 3; A.S.A. 1947, § 13-329.

19-4-202. Authority of Legislative Council.

(a) MEETINGS. (1) At any time he or she deems advisable, the Cochair of the Legislative Council shall have the authority to call into meeting the membership of the Legislative Council for consideration of budget matters.

(2) For preliminary budget studies, the Legislative Council shall have the authority to call before it the Chief Fiscal Officer of the State, the Director of the Bureau of Legislative Research, the Legislative Auditor, and any constitutional officer or administrative head of any state agency for the purpose of making available to the Legislative Council any information it deems advisable.

(3) The Legislative Council shall have the power to visit and inspect any agency for the purpose of obtaining first-hand information as to the condition and needs of the agency and may appoint committees from its membership for the purpose of reporting upon these findings.

(b) BUDGET ESTIMATES. (1) The Legislative Council shall require from the Chief Fiscal Officer of the State, not later than sixty (60) days prior to the convening of the General Assembly, the budget estimates and recommendations prepared by him or her.

(2) From time to time when called upon by the Legislative Council, the Chief Fiscal Officer of the State or his or her representative shall appear before the Legislative Council or attend meetings of the Legislative Council when required to do so for the purpose of preparing or submitting additional information on budget matters.

(c) ASSISTING GOVERNOR-ELECT. (1) It shall be the duty and responsibility of the Chief Fiscal Officer of the State and any administrative head of any agency, when requested to do so, to lend any reasonable aid, assistance, or personnel and to supply any reports or information when required to the Governor-elect for the purpose of assisting him or her in the preparation of his or her budget recommendations to be submitted to the Legislative Council.

(2) The Legislative Council shall call upon the Governor-elect or any newly elected constitutional officer, or their designated representatives, for the purpose of submitting any final recommendations or modifications of the proposed budget requests.

(d) RECOMMENDATIONS. (1) The Legislative Council, acting upon the facts submitted to it and from such other studies and hearings as the Legislative Council shall deem advisable, shall proceed to modify, revise, approve, or disallow the budget requests. The Legislative Council shall make its recommendations with respect to the approved items of the budget and publish them in a report to be made available to every member of the General Assembly when it convenes in regular session.

(2) The Legislative Council shall have the authority, in recommending the proposed state budget to the General Assembly, to recommend the form of the appropriation bills to be submitted and may draw or cause to be drawn the bills conforming to these recommendations for presentation to the General Assembly.

History. Acts 1973, No. 876, § 4; A.S.A. 1947, § 13-330.

Cross References. Budget briefings by Legislative Council, § 10-3-308.

19-4-203. Authority of General Assembly.

The General Assembly and the Joint Budget Committee shall:

(1) Consider the current programs and financial plan included in the budget requests and the proposed resources for financing recommended by the Governor or Governor-elect including proposed goals and policies, recommended budgets, revenue proposals, and long-range programs;

(2) Adopt or recommend programs and alternatives to the financial plan recommended by the Governor or Governor-elect as it deems appropriate;

(3) Adopt or recommend legislation to authorize implementation of a comprehensive program and financial plan;

(4) Provide for a postaudit of financial transactions, program performance, and execution of legislative policy decisions;

(5) Provide for hearings, if required, with the administrative head or any other persons having knowledge thereof of any state agency submitting a budget request, in order to make determinations and formulate recommendations;

(6) If found necessary, visit and inspect any agency; and

(7) Propose the form of appropriation bills and write or direct the writing thereof.

History. Acts 1973, No. 876, § 5; A.S.A. 1947, § 13-331.

19-4-204. Recommendations by Governor.

(a) **BUDGETARY PROGRAMS AND FINANCIAL PLANS.** (1) The Governor or Governor-elect shall formulate the programs and financial plans to be recommended to the Legislative Council and the General Assembly after considering the state agency-proposed programs and financial plans and other programs and alternatives he or she deems appropriate.

(2) The program and financial plan submitted by him or her shall include:

(A) His or her goals and policies;

(B) Recommended plans to implement the goals and policies;

(C) Recommended budgets for each year for which an appropriation is being requested; and

(D) Recommended revenue measures to finance the budget.

(b) **PRESENTATION TO GENERAL ASSEMBLY.** (1) The Governor or Governor-elect shall present the proposed comprehensive program and financial plan to the Legislative Council for their timely consideration and in a message to a joint session of the General Assembly. The message shall be accompanied by an explanatory report which summarizes recommended goals, policies, plans, and appropriations.

(2) The explanatory report shall be furnished to each member of the General Assembly and each agency. The report shall contain the following information:

(A) The coordinated programs, goals, and objectives that the Governor or Governor-elect recommends to guide the decisions on program plans and budget appropriations;

(B) The program and budget recommendations of the Governor or Governor-elect for each year of the succeeding biennium;

(C) A summary of state receipts in the previous fiscal year, an estimate for the current fiscal year, and an estimate for each year of the succeeding biennium;

(D) A summary of expenditures during the last fiscal year, those estimated for the current fiscal year, and those recommended by the Governor or Governor-elect for each year for which appropriations are requested; and

(E) Any additional information which will facilitate understanding the Governor's or Governor-elect's proposed program and financial plan by the General Assembly and the public.

History. Acts 1973, No. 876, § 7; A.S.A. 1947, § 13-333.

19-4-205. Legislative review.

The General Assembly, the Legislative Council, and the Joint Budget Committee shall consider the Governor's or Governor-elect's recommendations and determine the comprehensive program and financial plan to support the services to be provided the citizens of the state, while keeping authorized expenditures within the estimated receipts and other available resources.

History. Acts 1973, No. 876, § 8; A.S.A. 1947, § 13-334.

19-4-206. Conservation of appropriations in changes of administration.

(a) **PROPORTIONATE AMOUNTS.** In those instances in which any constitutional or elective official of the State of Arkansas is due to retire from office and another constitutional official is to take his or her place, the appropriations and funds provided by the General Assembly for the operation of any such office shall be conserved so as to provide his or her successor in office with a proportionate amount of available appropriations and funds for the remainder of the fiscal year during which the change of office takes place. For the purpose of carrying out the provisions of this section it is provided that:

(1) No constitutional official shall cause, or cause to be incurred, any obligation or issue any voucher against the appropriations of his or her agency in excess of a true proportion which his or her time of service during the fiscal year of retirement bears to the fiscal year. For the purpose of establishing the time of service of any such official, the time of retirement shall be construed to be that established by the Arkansas Constitution and statutes of this state for the retirement of the constitutional and elective officials of this state;

(2)(A) Within thirty (30) days after each general election, the Auditor of State shall notify all retiring constitutional officials that they will be required to file in his or her office a statement, duly sworn to, setting out:

(i) The total of all vouchers issued against the appropriations of the agency;

(ii) A list of all outstanding obligations; and

(iii) A detailed list of all proposed expenditures to be made prior to the time of retirement.

(B) In the event that the Auditor of State is retiring, the Chief Fiscal Officer of the State shall notify the Auditor of State to file the aforementioned statement required of the Auditor of State with the office of the Chief Fiscal Officer of the State; and

(3) The Auditor of State shall not issue any warrant in payment of the voucher of any agency coming under the provisions of this section in

excess of the proportion provided for in this section. The Auditor of State shall be liable under his or her official bond for issuing any such warrant in excess of such proportion. However, in cases of calamity or emergency, the Governor may, by proclamation, authorize any agency to exceed the limitations of this section. Under such conditions the Auditor of State and the disbursing officer shall be relieved of any liability under this section if, in making the proclamation, the Governor states the reasons for the emergency and the probable amount of the excess obligations which the agency is authorized to incur.

(b) **PURPOSE.** It is the purpose of this section to provide for the conservation of appropriations for the normal operations of agencies, and the provisions of this section are not applicable to appropriations for improvements or to special appropriations.

History. Acts 1973, No. 876, § 17; 1981, No. 741, § 2; 1985, No. 365, § 8; A.S.A. 1947, § 13-343.

SUBCHAPTER 3 — CHIEF FISCAL OFFICER OF THE STATE

SECTION.

- 19-4-301. Duties and responsibilities generally.
- 19-4-302. Budget information forms.
- 19-4-303. Budget estimates.
- 19-4-304. Biennial preparations.

SECTION.

- 19-4-305. Preliminary budget report.
- 19-4-306. Review and control of budgets.
- 19-4-307. Employment classification information.

A.C.R.C. Notes. References to “this subchapter” in §§ 19-4-301 — 19-4-306 may not apply to § 19-4-307 which was enacted subsequently.

Preambles. Acts 1973, No. 876, contained a preamble which read: “Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

“Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the mod-

ern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

“Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government’s obligation to its citizenry; and

“Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State’s revenues shall be expended and the priorities which should govern such expenditures; and

“Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legis-

lative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue

Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore"

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

19-4-301. Duties and responsibilities generally.

The Chief Fiscal Officer of the State shall carry out the following duties and responsibilities:

(1) Assist the Governor or Governor-elect in the preparation of the comprehensive program and financial plan, including the coordination and analysis of state agency programs, goals, and objectives;

(2) Develop procedures to produce the information needed for effective policy decision-making by the General Assembly and the Governor or Governor-elect;

(3) Assist agencies in developing their statement of goals and objectives, their preparation of program plans and budget requests, and their systems of evaluating and reporting of program performance;

(4) Provide the General Assembly or its interim committees with any information they may request;

(5) Between sessions of the General Assembly, keep the Legislative Council and any interim committees of the General Assembly that request this information informed of the actual expenditures of agencies as compared to their approved budgets and of the actual performance of these agencies as compared to that predicted in the program budget requests, along with the reasons for any deviations which exist; and

(6) Administer his or her responsibilities under the program budget provisions of this chapter so that the policy decisions and budget determinations of the General Assembly and Governor are effectively implemented.

History. Acts 1973, No. 876, § 6; A.S.A 1947, § 13-332.

19-4-302. Budget information forms.

To accomplish his or her duties and responsibilities, the Director of the Department of Finance and Administration, in cooperation with the Legislative Council, shall design budget information forms so that comparative data of the last fiscal year, the current fiscal year, and the next biennium are presented so that state agencies can best express budgetary and program information that will be most useful to the Governor or Governor-elect and the General Assembly in order to facilitate program formulation, execution, and accountability by:

(1) Focusing attention upon the general character and relative importance of the program to be accomplished or upon the service to be rendered and what the program or service will cost;

(2) Employing functional classifications, where practical to do so, in order to present budgets by broad program categories;

(3) Presenting budget requests by organizational units;

(4) Grouping expenditures and budget estimates by major objects of expenditures;

(5) Stating goals and objectives of agency programs;

(6) Presenting proposed plans to implement the goals and objectives, including proposed modification of existing program services and establishment of new program services, and the estimated resources required to implement the goals and objectives;

(7) Including a report of the receipts during the prior fiscal year, an estimate of the receipts during the current fiscal year, and an estimate for each year of the succeeding biennium;

(8) Presenting requested legislation required to implement the proposed programs and financial plans; and

(9) Supplying any other information necessary to carry out the purposes of this chapter.

History. Acts 1973, No. 876, § 6; A.S.A. 1947, § 13-332.

19-4-303. Budget estimates.

The Director of the Department of Finance and Administration, in cooperation with the Legislative Council, shall:

(1) Prepare a budget calendar or time schedule so that the submission and presentation of budget estimates will be accomplished within the desired time limits; and

(2) Prepare a budget instructional manual to establish uniformity for presentation of budget estimates by state agencies.

History. Acts 1973, No. 876, § 6; A.S.A. 1947, § 13-332.

19-4-304. Biennial preparations.

Immediately after July 1 of each even-numbered calendar year, or earlier if determined necessary, the Director of the Department of Finance and Administration shall:

(1) Issue budget information forms, budget estimating instructions, and a budget calendar which has been approved by the Legislative Council, plus a budget policy letter from the Governor containing some or all of the following:

(A) Establishing maximum limitations on expenditures for the biennium in which estimates are being requested;

(B) Setting out the policies which will determine the Governor's priorities in the allocation of available resources;

(C) Outlining the effects of economic changes pertaining to price levels, population changes, and pending federal legislation; and

(D) Containing a review of current fiscal conditions and a prognostication of fiscal conditions for the future;

(2)(A) Visit and inspect the properties and facilities of any or all state agencies and request the administrative head or any employee of the agency to appear before him or her to explain any matters concerning the budgetary and program requirements of the agency.

(B) If any agency fails or refuses to furnish any information with respect to budget estimates or program formulation, as and when it shall be requested by the Chief Fiscal Officer of the State, then he or she shall have the authority to prepare and submit his or her own recommendations as to the budgetary or program requirements of the agency;

(3) Assist agencies in the preparation of their budget proposals. This assistance may include:

(A) Technical assistance;

(B) Organization of materials;

(C) Centrally collected accounting, budgeting, personnel, and purchasing information standards and guidelines;

(D) Population and other required data; and

(E) Any other assistance that will help the agencies produce the information necessary for efficient agency management and decision making by the General Assembly and the Governor or the Governor-elect;

(4) Analyze the budget estimates to evaluate and assess the priority and accuracy of agency requests in relation to policy and program objectives and the financial condition of the state and make recommendations for modifications and revision of the budget request if, in their opinion, the facts before them would justify such proposed revisions. The Chief Fiscal Officer of the State in making recommended changes shall not alter the original request unless requested to do so by the administrative head of the agency affected but shall report the original request, together with his or her own recommendations and the reasons therefor, to the Governor, so that all agency budget estimates may be

made available to the Governor or Governor-elect the Legislative Council, and the General Assembly for their consideration;

(5) Prepare an estimate of the general and special revenues for the next biennial period, along with comparative data for the then-current fiscal year and past fiscal year; and

(6) Submit the budget studies, together with his or her recommendations, to the Legislative Council and to the Governor or Governor-elect for such further recommendations as the Governor or Governor-elect may care to make.

History. Acts 1973, No. 876, § 6; A.S.A. 1947, § 13-332.

19-4-305. Preliminary budget report.

The Chief Fiscal Officer of the State shall prepare the described preliminary budget report so that it shall include the following:

(1) The budget requests as submitted by the legislative branch, the judicial branch, the elective constitutional officers, the Arkansas State Highway and Transportation Department, and the Arkansas State Game and Fish Commission;

(2) The budget requests of all other state agencies, as submitted by each agency, together with the Chief Fiscal Officer of the State's analysis of the budget estimates and the executive recommendations;

(3) A recapitulation and summary of all budget information as required in this subchapter and the recommendations of the Chief Fiscal Officer of the State; and

(4) A detailed statement of the revenues and other sources of income of the state government for the past complete fiscal year, the estimated revenues of the state under existing laws, and the Governor's proposals for revisions in any tax laws necessary to balance the budget.

History. Acts 1973, No. 876, § 6; A.S.A. 1947, § 13-332.

19-4-306. Review and control of budgets.

The Chief Fiscal Officer of the State, in cooperation with the Legislative Council, shall devise the necessary procedures, forms, and timetables to assure the same comprehensive review of all state agency requests for capital expenditures as outlined in this subchapter for operating budgets. In addition, the Chief Fiscal Officer of the State shall institute the necessary budgetary and accounting controls over those capital budgets approved by the General Assembly to assure full compliance with all applicable state laws.

History. Acts 1973, No. 876, § 6; A.S.A. 1947, § 13-332.

19-4-307. Employment classification information.

(a) At the same time a state agency submits a budget request for presession budget hearings of the Legislative Council and the Joint Budget Committee, the agency shall also submit the following information for each employment classification:

- (1) The total number of persons currently employed;
- (2) The number of white male employees;
- (3) The number of white female employees;
- (4) The total number of Caucasian employees;
- (5) The number of black male employees;
- (6) The number of black female employees;
- (7) The number of other employees who are members of racial minorities; and
- (8) The total number of minorities currently employed.

(b) An agency's budget request shall not be considered by the Legislative Council or Joint Budget Committee in a presession budget hearing unless the information required by this section is filed along with the budget request.

History. Acts 1993, No. 358, § 1.

A.C.R.C. Notes. References to "this chapter" in subchapters 1-20 may not apply to this section which was enacted subsequently.

References to "this subchapter" in §§ 19-4-301 — 19-4-306 may not apply to this section which was enacted subsequently.

SUBCHAPTER 4 — AUDITOR OF STATE AND TREASURER OF STATE

SECTION.

- 19-4-401. Duties generally.
- 19-4-402. Auditor of State as disbursing officer.
- 19-4-403. Issuance of warrants.
- 19-4-404. Books, forms, and receipts.
- 19-4-405. Examination of records.

SECTION.

- 19-4-406. Storage of warrants.
- 19-4-407. Electronic warrants transfer system.
- 19-4-408. Distributions to public school districts.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation of the General Assembly and to exercise close supervision over the execution of those appropriations ap-

proved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore"

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1983, No. 305, § 3: July 1, 1983. Emergency clause provided: "It is hereby found and determined by the General Assembly that the destruction of records

provision of this Act should become operable at the beginning of the next fiscal year which is July 1, 1983, and that unless this emergency clause is adopted to provide such effective date its effective date will be unknown and in all probability would not be July 1, 1983. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect on and after July 1, 1983."

Acts 1993, No. 540, § 9: Mar. 16, 1993. Emergency clause provided: "It is hereby found and determined by the Seventh-Ninth General Assembly that the effective operation of Arkansas public schools is dependent upon the immediate receipt of funds, and this Act will alleviate problems attendant to the delay in the receipt of funds. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2007, No. 269, § 2: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the storage of original warrants for a prolonged period places a burden on the operations of the Auditor of State and that the provisions of this act will provide a more cost-efficient and effective method of storing warrants, which will correspondingly improve access to warrants. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

19-4-401. Duties generally.

Except as otherwise provided in this chapter, the offices of the Auditor of State and the Treasurer of State shall continue to perform the duties imposed by law upon these offices.

History. Acts 1973, No. 876, § 27;
A.S.A. 1947, § 13-353.

19-4-402. Auditor of State as disbursing officer.

The Auditor of State shall act as disbursing officer for the appropriations made for:

- (1) Circuit judges;
- (2) Prosecuting attorneys;
- (3) Retired circuit and chancery judges; and
- (4) The Lieutenant Governor.

History. Acts 1973, No. 876, § 27;
A.S.A. 1947, § 13-353; Acts 2005, No.
1962, § 78.

Amendments. The 2005 amendment
deleted “and chancery” following “Circuit”
in (1).

19-4-403. Issuance of warrants.

The Auditor of State shall issue his or her warrants in payment of the vouchers presented to him or her by the Chief Fiscal Officer of the State only after he or she shall have satisfied himself or herself that the provisions of this chapter have been complied with. For this purpose, the Auditor of State shall have the authority to conduct any further examination and preaudit of the vouchers which he or she may deem necessary. A single warrant may contain payments from multiple appropriations, classifications of appropriation, and funds.

History. Acts 1973, No. 876, § 27;
A.S.A. 1947, § 13-353; Acts 2001, No.
1453, § 5.

19-4-404. Books, forms, and receipts.

(a) In order to provide for uniformity in fiscal procedure, the Auditor of State and the Treasurer of State are directed to establish and set up in their respective books such income, appropriation, disbursement, and fund accounts as shall be prescribed by the Chief Fiscal Officer of the State or as otherwise provided by law.

(b) The forms of all vouchers and other prescribed forms used in connection with the disbursement of funds in the State Treasury shall be prescribed by the Chief Fiscal Officer of the State, with the approval of the Auditor of State, or as otherwise provided by law.

(c) All forms of receipts and other prescribed forms used in connection with the recording of the receipts of the Treasurer of State shall be prescribed by the Chief Fiscal Officer of the State, with the approval of the Treasurer of State, or as otherwise provided by law.

History. Acts 1973, No. 876, § 27;
A.S.A. 1947, § 13-353.

19-4-405. Examination of records.

(a) It is the duty of the Auditor of State to examine and verify the disbursement and redemption records of the Treasurer of State daily and compare them with the records in his or her own office and with the Auditor of State's redeemed warrants.

(b) As each redeemed warrant is examined and found to compare with the disbursement records, it shall be stamped over the signature of the Auditor of State. The stamp shall contain the words "VOID, STATE AUDITOR", and shall be at least one-half inch by one and one-half inches ($\frac{1}{2}$ " x $1\frac{1}{2}$ ") in size.

History. Acts 1973, No. 876, § 27;
A.S.A. 1947, § 13-353.

19-4-406. Storage of warrants.

(a)(1) The Auditor of State shall place all redeemed warrants in a secure place or vault in the Auditor of State's office, subject to the inspection by any interested citizen.

(2)(A) Except as provided in subdivision (a)(2)(B) of this section, the Auditor of State shall keep a warrant intact and without further alteration for a period of one (1) year from the close of the fiscal year in which the warrant was issued.

(B)(i) If the Auditor of State makes an electronic copy of the warrant, the original warrant shall be kept for three (3) months.

(ii) The electronic copy of the warrant shall be maintained for a period of ten (10) years from the close of the fiscal year in which the warrant was issued.

(b) If the Legislative Auditor and State Historian request retention of an original warrant or the electronic copy of a warrant in excess of the time periods provided under subsection (a) of this section, the warrants and vouchers shall be retained by the Auditor of State for such period of time as required by the Legislative Auditor and State Historian.

(c) If federal law or regulations require the retention of certain warrants for a period longer than the period prescribed in this section, warrants shall be retained for the period prescribed by the federal law or regulations.

History. Acts 1973, No. 876, § 27;
1983, No. 305, § 1; A.S.A. 1947, § 13-353;
Acts 2007, No. 269, § 1.

Amendments. The 2007 amendment added the (a)(1) and (a)(2) designations; rewrote (a)(2); and in (b), substituted "re-

quest retention of an original warrant or the electronic copy of a warrant in excess of the time periods provided under subsection (a) of this section" for "do not authorize the destruction."

19-4-407. Electronic warrants transfer system.

(a) The Chief Fiscal Officer of the State, the Treasurer of State, and the Auditor of State may establish an electronic warrants transfer system directly into payee's accounts in financial institutions in payment of any account allowed against the state.

(b) The Chief Fiscal Officer of the State, the Treasurer of State, and the Auditor of State, by joint rules, shall establish the standards and procedures for administering the system, to include that the electronic warrants transfer shall be in such form that a single instrument shall serve as electronic warrants transfer.

(c) A single electronic warrants transfer may contain payments to multiple payees, appropriations, characters, and funds.

History. Acts 1991, No. 421, §§ 1-3.

19-4-408. Distributions to public school districts.

(a)(1) The Chief Fiscal Officer of the State, the Treasurer of State, and the Auditor of State shall establish an electronic warrants transfer system to distribute certain funds directly to an account in a financial institution, as designated by the public school district's treasurer.

(2) The determination of the categories of funds to be distributed shall be made by the Commissioner of Education.

(3)(A) The public school district shall accept distributions by the electronic warrants transfer system.

(B)(i) A public school district with a district treasurer may choose to have funds first distributed to the county treasurer or directly to the school district treasurer.

(ii) If a school district with a district treasurer chooses direct distribution of funds to the school district treasurer, the State of Arkansas shall forward all state and federal funds for the district to the district treasurer, whether they are in the form of state warrants or electronic warrants transfers.

(iii) If a school district uses the county treasurer as its treasurer, the State of Arkansas shall forward all state and federal funds for the district to the county treasurer, whether they are in the form of state warrants or electronic warrants transfers.

(b) The Chief Fiscal Officer of the State, the Treasurer of State, and the Auditor of State, by joint rules, shall establish the standards and procedures for administering the system, to include that the electronic warrants transfer shall be in such form that a single instrument shall serve as electronic warrants transfer.

(c) A single electronic warrants transfer may contain payments to multiple public school districts, appropriations, characters, and funds.

History. Acts 1993, No. 540, §§ 1-5; chapter" in subchapters 1-20 may not apply to this section which was enacted 1995, No. 232, § 8.

A.C.R.C. Notes. References to "this subsequently.

SUBCHAPTER 5 — FINANCIAL MANAGEMENT SYSTEM

SECTION.

- 19-4-501. General requirements.
- 19-4-502. Duties of Chief Fiscal Officer of the State generally.
- 19-4-503. Deposit of funds in State Treasury.
- 19-4-504. Requisites of system.
- 19-4-505. Generally accepted accounting principles.
- 19-4-506. Accounting and reporting capabilities.
- 19-4-507. Fund accounting systems.
- 19-4-508 — 19-4-516. [Repealed.]
- 19-4-517. Interim and annual financial reports.
- 19-4-518. Design of system.

SECTION.

- 19-4-519. Appropriations code manual.
- 19-4-520. Classification of appropriations.
- 19-4-521. Personal services.
- 19-4-522. Maintenance and general operation.
- 19-4-523. Grants, assistance, and special aid.
- 19-4-524. Construction and permanent improvements.
- 19-4-525. Special appropriations.
- 19-4-526. [Repealed.]
- 19-4-527. Authority of Treasurer of State to use certain funding for operations.

Cross References. Procedures for administering unanticipated miscellaneous federal funds, § 19-7-501 et seq.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid

deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the

General Accounting Procedures Law of Arkansas, now therefore ... ”

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: “It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973.”

Acts 1977, No. 486, § 6: Mar. 18, 1977. Emergency clause provided: “It is hereby found and determined by the Seventy-First General Assembly that certain general accounting and budgetary procedures are outdated and should be changed in order to properly exercise fiscal responsibility in administering the affairs of state government, and that the immediate passage of this Act is necessary to implement such changes. Therefore an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.”

Acts 1977, No. 813, § 6: Mar. 28, 1977. Emergency clause provided: “It is hereby found and determined by the Seventy-First General Assembly that certain general accounting and budgetary procedures are outdated and should be changed in order to properly exercise fiscal responsibility in administering the affairs of state government, and that the immediate passage of this Act is necessary to implement such changes. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.”

Acts 1979, No. 833, § 12: July 1, 1979. Emergency clause provided: “It is hereby found and determined by the General Assembly that the aforementioned sections of the General Accounting and Budgetary Procedures Law of Arkansas requires amendment to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall

be in full force and effect from and after July 1, 1979.”

Acts 1981, No. 741, § 8: Mar. 28, 1981. Emergency clause provided: “It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 876 of 1973, the General Accounting and Budgetary Procedures Law, are essential to the continued financial operations of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.”

Acts 1981, No. 924, § 2: Mar. 30, 1981. Emergency clause provided: “It is hereby found and determined by the General Assembly that it would be beneficial to the public colleges and universities and to the State Employees Health Insurance Program for colleges and universities to be permitted to participate in such program and that any delay in making such participation available to colleges and universities unnecessarily restricts management and financial planning for the future. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.”

Acts 1983, No. 702, § 3: Mar. 23, 1983. Emergency clause provided: “It is hereby found and determined by the General Assembly that procedures are needed whereby the State Treasurer may allow for reconciling items which may occur in the normal course of business, and that the immediate passage of this Act is necessary to enable the State Treasurer to perform the duties of the said Office in a business-like manner. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.”

Acts 1985, No. 365, § 15: July 1, 1985. Emergency clause provided: “It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State’s assets at all times and to maintain the

fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1987, No. 646, § 6: July 1, 1987. Emergency clause provided: "It is hereby found and determined by the Seventy-Sixth General Assembly, that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1987."

Acts 1997, No. 342, § 51: Mar. 5, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that previous General Assemblies have provided appropriations for the projects provided or enumerated in this act; that certain appropriations will expire before the adjournment of the General Assembly; and that if such appropriations expire, the projects and programs authorized herein will cease thereby depriving the citizens of the State of the benefits to be derived from such projects. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1997, No. 1211, § 40: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1997 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs.

Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1999, No. 1280, § 19: Apr. 9, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that provisions contained in this bill be enacted into law. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2001, No. 221, § 7: Feb. 13, 2001. Emergency clause provided: "It is hereby found and determined by the Eighty-third General Assembly that the current incremental line-item system of budgeting is ineffective in evaluating agency performance; that to implement a replacement system in a reasonable time is a difficult task and that to delay the implementation could cause the inability to meet critical deadlines. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being

immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001.”

Acts 2005, No. 237, § 3[4]: Feb. 17, 2005. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that ability to automate the performance-based budgeting process was an important component of the Arkansas Administrative Statewide Information System; that SAP, the vendor contracted to provide the performance-based budgeting component of the Arkansas Administrative Statewide Information System, failed to deliver the component as required by contract; that the state was unable to automate the performance-based budgeting process; that, additionally, the performance-based budgeting model does not accurately reflect state agency goals and objectives;

that the performance-based budgeting process is burdensome to state agencies; that state resources could be used more efficiently if performance-based budgeting is eliminated; and that the immediate elimination of performance-based budgeting will benefit the state agency appropriation process of the Eighty-fifth General Assembly. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

CASE NOTES

Cited: Wells v. Heath, 269 Ark. 473, 602 S.W.2d 665 (1980).

19-4-501. General requirements.

(a) In order to provide necessary financial information for the Governor, members and committees of the General Assembly, and other interested state agencies, the Chief Fiscal Officer of the State is directed to establish a comprehensive financial management system for appropriated and cash funds of agencies.

(b) The financial management system shall provide for an adequate control over receipts, expenditures, and balances to the end that information may always be currently available as to the financial condition of the state and its various subdivisions. The system shall:

(1) Include a modified accrual system embracing encumbrance accounting;

(2) Conform with generally accepted governmental accounting principles; and

(3) Provide a reporting system whereby actual expenditures are compared to those predicted in the agency's annual operations plan described in subchapter 6 of this chapter.

(c) In obtaining any necessary fiscal information, the Chief Fiscal Officer of the State shall have the authority to make an examination of the books and records of any agency to determine the financial condition of the agency and to report on it.

History. Acts 1973, No. 876, § 12;
A.S.A. 1947, § 13-338.

19-4-502. Duties of Chief Fiscal Officer of the State generally.

The Chief Fiscal Officer of the State shall:

(1) Review postaudits of state agencies conducted by the Legislative Joint Auditing Committee and advise the Governor and the Attorney General or prosecuting attorney for legal action, if appropriate, of any improper or illegal practices;

(2) Assist the various agencies in complying with the recommendations of the Legislative Joint Auditing Committee for improving their accounting systems;

(3) Establish a uniform chart of accounts and issue an accounting procedures manual governing statewide accounting and reporting policies and procedures;

(4) Prepare analysis and evaluation reports of the financial management system and fiscal control procedures to determine compliance with generally accepted governmental accounting principles;

(5) Adapt the financial management system to meet the particular needs of each agency while maintaining the overall integrity of the system and comparability of coding and reporting for all agencies utilizing the system; and

(6) Design accounting and reporting forms for use by agencies in effecting proper fiscal control procedures.

History. Acts 1973, No. 876, § 12;
1985, No. 365, § 1; A.S.A. 1947, § 13-338.

19-4-503. Deposit of funds in State Treasury.

(a) The Chief Fiscal Officer of the State shall have the authority, upon request of a state agency having funds on deposit in a depository other than the State Treasury, to authorize the agency to deposit the moneys in the State Treasury.

(b) The Chief Fiscal Officer of the State shall determine the classification of the funds and shall designate or create the State Treasury fund into which the moneys are to be deposited.

(c) The appropriation acts which appropriated the cash moneys shall be construed to be in conformity with Arkansas Constitution, Article 5, § 29, and Arkansas Constitution, Article 16, § 12, for withdrawing moneys from the State Treasury.

(d) All moneys deposited in the State Treasury under the provisions of this section shall be deposited as nonrevenue receipts and shall not be subjected to the provisions of § 19-5-205(e) unless the source of the revenue is specifically classified in § 19-6-201 or § 19-6-301.

(e) If any moneys classified as trust funds under the provisions of this section earn interest, then that interest shall be credited to the trust fund.

History. Acts 1973, No. 876, § 12;
1977, No. 486, § 2; A.S.A. 1947, § 13-338.

19-4-504. Requisites of system.

The financial management system shall at all times:

(1) Reflect the unencumbered balances of all State Treasury funds, fund accounts, and accounts and appropriations payable from the State Treasury;

(2) Reflect the appropriations and allotments as approved by the General Assembly;

(3) Reflect the distribution and allocation of the state revenues under the Revenue Stabilization Law, § 19-5-101 et seq., and other revenue laws of the state; and

(4) Provide a record of the expenditures, disbursements, and receipts of all state agencies.

History. Acts 1973, No. 876, § 12;
A.S.A. 1947, § 13-338.

19-4-505. Generally accepted accounting principles.

It is the intent of the General Assembly that the state accounting system, as authorized in this subchapter, shall be established in conformity with generally accepted accounting principles as recognized by the Governmental Accounting Standards Board, the American Institute of Certified Public Accountants, the Financial Accounting Standards Board, and any successor governing boards. However, the Chief Fiscal Officer of the State shall consult the Legislative Joint Auditing Committee before proposing, adopting, or recommending compliance with any of the generally accepted accounting principles that conflict with law. It is further recognized that the state accounting system should comply with recognized principles of accounting for and reporting of public moneys in order to properly and fairly discharge to the taxpayers our responsibility of adequately accounting for their moneys.

History. Acts 1973, No. 876, § 12;
1979, No. 833, § 3; A.S.A. 1947, § 13-338;
Acts 2001, No. 1453, § 6.

19-4-506. Accounting and reporting capabilities.

A governmental accounting system must make it possible both to:

(1) Present fairly and with full disclosure the financial position and results of financial operations of the funds and account groups of the governmental unit in conformity with generally accepted accounting principles; and

(2) Determine and demonstrate compliance with finance-related legal and contractual provisions.

History. Acts 1973, No. 876, § 12;
1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-507. Fund accounting systems.

Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

History. Acts 1973, No. 876, § 12;
1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-508 — 19-4-516. [Repealed.]

Publisher's Notes. These sections, concerning types of funds, number of funds, accounting for fixed assets and long-term liabilities, valuation of fixed assets, depreciation of fixed assets, accrual basis in governmental accounting, budgeting, budgetary control, and budgetary reporting, transfer, revenue, expenditure, and expense account classifications, and common terminology and classification, were repealed by Acts 2001, No. 1453, § 7. These sections were derived from the following sources:

19-4-508. Acts 1973, No. 876, § 12;
1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-509. Acts 1973, No. 876, § 12;
1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-510. Acts 1973, No. 876, § 12;
1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-511. Acts 1973, No. 876, § 12;
1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-512. Acts 1973, No. 876, § 12;
1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-513. Acts 1973, No. 876, § 12;
1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-514. Acts 1973, No. 876, § 12;
1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-515. Acts 1973, No. 876, § 12;
1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-516. Acts 1973, No. 876, § 12;
1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-517. Interim and annual financial reports.

(a) Appropriate interim financial statements and reports of financial position, operating results, and other pertinent information should be prepared to facilitate management control of financial operations, legislative oversight, and where necessary or desired, for external reporting purposes.

(b) A comprehensive annual financial report covering all funds and account groups of the governmental unit, including appropriate combined, combining, and individual fund statements; notes to the financial statements; schedules; narrative explanations; and statistical tables should be prepared and published.

(c) General purpose financial statements may be issued separately from the comprehensive annual financial report. These statements should include the basic financial statements and notes to the financial statements that are essential to fair presentation of financial position and operating results and changes in financial position of proprietary funds and similar trust funds.

History. Acts 1973, No. 876, § 12; 1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-518. Design of system.

(a) The financial management system shall be designed to record assets, liabilities, net assets, revenues, expenditures, and other similar transactions in accordance with generally accepted accounting principles. The financial management system shall provide a suitable analysis of the operation, maintenance, and improvement of all state agencies and their functions. This system shall furnish a breakdown and itemization of all financial transactions in accordance with the appropriations and allotments of the General Assembly, federal grants, and bank funds of the agencies.

(b) The Chief Fiscal Officer of the State shall prepare a general ledger manual covering the system of classifying financial transactions and shall supply all agencies with a copy of this manual.

History. Acts 1973, No. 876, § 12; A.S.A. 1947, § 13-338; Acts 2001, No. 1453, § 8.

19-4-519. Appropriations code manual.

(a) After the General Assembly has enacted the various appropriation measures for the support and operation of state government and its agencies, the Chief Fiscal Officer of the State shall prepare a complete code manual setting out all of the appropriations of the General Assembly, the purpose of the appropriations and the funds, fund accounts, or accounts from which the appropriations are made and shall classify them in accordance with the titles and definitions as enumerated in this chapter.

(b) After establishing the appropriation items and classifying them under the provisions of this chapter in strict conformity to the intent and purposes of the appropriation acts and within the limitations of the revenues and funds available for these purposes, it shall then be unlawful for the Chief Fiscal Officer of the State or any disbursing officer of any state agency to transfer from an appropriation item, the purpose of which is defined under the provisions of this chapter, to any other appropriation item of a different classification and purpose as defined in this subchapter except when permitted by law.

History. Acts 1973, No. 876, § 12; A.S.A. 1947, § 13-338; Acts 2001, No. 221, § 4; 2003, No. 1463, § 8; 2005, No. 237, § 2.

Publisher's Notes. Acts 2005, No. 237 contained two sections designated as "Section 2."

Amendments. The 2005 amendment repealed (c).

Cross References. Meeting by Joint Budget Committee and House Interim Budget Committee during the interim, § 10-3-509.

Review and approval of Annual Operations Plans, § 19-4-607.

19-4-520. Classification of appropriations.

(a)(1) For the purpose of establishing the proper accounts, for budgetary control, for accounting, and for other provisions of this chapter, the appropriations of the General Assembly shall be classified under one (1) or more of the classifications prescribed in §§ 19-4-521 — 19-4-525.

(2) The purposes for which these appropriations may be used are defined as prescribed in §§ 19-4-521 — 19-4-525, but not necessarily limited thereto.

(b) However, the state's financial management system may invoke additional budget control using features of the system that are in addition to the appropriations of the General Assembly.

History. Acts 1973, No. 876, § 12; 1983, No. 628, § 1; 1985, No. 365, §§ 2, 3, 1977, No. 813, § 1; 1979, No. 833, §§ 1, 2; 12; A.S.A. 1947, § 13-338; Acts 2001, No. 1981, No. 741, § 1; 1981, No. 924, § 1; 1453, § 9.

19-4-521. Personal services.

The personal services classification shall be for regular full-time, part-time, and extra-help employees, employer matching costs, employer special or extra compensation, overtime earnings, and other employee benefits that are legally authorized:

(1) **REGULAR SALARIES.** This subclassification shall be applicable to all salaries and compensation, except as provided in this section, for state employees when the number of employees and maximum amounts of compensation are statutorily authorized as provided by Arkansas Constitution, Article 16, § 4, irrespective of the financial resources compensating such employees within this subclassification and when the method of salary disbursing of the institutions of higher learning involves payment from state agency bank funds of the institution, subject to reimbursement to the institution for such amounts as are properly payable from funds in the State Treasury. However, the state's financial management system may include in the subclassification of regular salaries the following:

(A) **EXTRA SALARIES.** This description includes all special remuneration received by state employees in addition to regular salary that is authorized by law. Any state agency which receives an appropriation for extra salaries may pay eligible employees at the following rates:

(i) Physicians who are certified by the American specialty boards, at a rate of pay not to exceed four thousand five hundred dollars (\$4,500) per fiscal year;

(ii) Physicians who are eligible to be certified by the American specialty boards, at a rate of pay not to exceed two thousand five hundred dollars (\$2,500) per fiscal year; and

(iii) Physicians certified in child psychiatry or forensic psychiatry, an additional two thousand five hundred dollars (\$2,500) per fiscal year will be allowed with the total additional compensation not to exceed seven thousand dollars (\$7,000) per fiscal year;

(B) **SPECIAL COMPENSATION.** This description includes special remuneration when authorized by law for employee suggestion awards; and

(C) The payment of extra salaries and special compensation when authorized by law shall be considered to be in addition to the maximum amounts of compensation set by law for regular salaries;

(2)(A) **EXTRA HELP.** This subclassification shall be used for payment of all salaries and compensation of part-time or temporary employees, as authorized by law, who are employed one thousand (1,000) hours per fiscal year or less.

(B) This subclassification may be used to pay part-time or temporary employees who are employed for more than one thousand (1,000) hours per fiscal year if specific authorization is provided by law and if such use is within standards established by the Director of the Department of Finance and Administration.

(C) In no case shall any extra-help funds be used for the purposes of paying additional compensation to a full-time state employee.

(D) A “state employee” means any employee occupying a regular salaried position for a state agency, board, commission, department, or institution of higher education;

(3) **OVERTIME.** This subclassification is applicable for payment of services performed in excess of normal hours of work during a specific time when specifically authorized by law; and

(4)(A) **PERSONAL SERVICES MATCHING.** This subclassification shall represent the state agency’s proportion of the amounts necessary to contribute the state agency’s share or to match the deductions from the salaries of state employees for:

(i) Social security;

(ii) Retirement;

(iii) Group employee insurance programs;

(iv) Workers’ compensation;

(v) Unemployment compensation contributions; and

(vi) A state contribution for state employee retirees who are eligible to participate in the health and life insurance programs offered by the state as defined by § 21-5-411 and as authorized by the Chief Fiscal Officer of the State.

(B) The Chief Fiscal Officer of the State may make appropriate reclassifications of the state agency’s appropriation for maintenance and general operation to effect the payment of personal services matching as described in this section.

History. Acts 1973, No. 876, § 12; 1977, No. 813, § 1; 1979, No. 833, §§ 1, 2; 1981, No. 741, § 1; 1981, No. 924, § 1; 1983, No. 628, § 1; 1985, No. 365, §§ 2, 3, 12; A.S.A. 1947, § 13-338; Acts 1987, No. 646, § 1; 1999, No. 1280, § 11; 2001, No. 1453, § 10; 2005, No. 251, § 2.

Amendments. The 2005 amendment inserted “fiscal” preceding “year” throughout (1)(A) and (2); and inserted “per fiscal year” at the end of (1)(A)(iii).

19-4-522. Maintenance and general operation.

(a) The maintenance and general operation classification shall cover items of expense necessary for the proper and efficient operation of the state agency, authority, board, commission, department, or institution of higher education, except as otherwise classified in this subchapter.

(b) It is recognized that in those instances where the maintenance and general operation line-item classification is not subclassified, the state agency is authorized to expend moneys for operations in compliance with the intent of this subchapter.

(c) In the event an appropriation for maintenance and general operation authorized for a state agency, board, department, or institution is restricted in its use by budget classification as set out in subsection (d) of this section, transfers between such classifications may be made subject to the procedures set out as follows:

(1) In the event the amount of any of the budget classifications of maintenance and general operation in an agency's appropriation act are found by the administrative head of the agency to be inadequate, then the agency head may request, upon forms provided for such purpose by the Chief Fiscal Officer of the State, a modification of the amounts of the budget classification. In that event, he or she shall set out on the forms the particular classifications for which he or she is requesting an increase or decrease, the amounts thereof, and his or her reasons therefor. In no event shall the total amount of the budget exceed either the amount of the appropriation or the amount of the funds available, nor shall any transfer be made from the capital outlay or data processing subclassification unless specific authority for such transfers is provided by law, except for transfers from capital outlay to data processing when determined by the Department of Information Systems that data processing services for a state agency can be performed on a more cost-efficient basis by the Department of Information Systems than through the purchase of data processing equipment by that state agency;

(2) In considering the proposed modification as prepared and submitted by each state agency, the Chief Fiscal Officer of the State shall make such studies as he or she deems necessary. If the requested transfer would, when added to other transfers previously approved during the fiscal year for the same classification with the same appropriation, result in a deviation of any kind in the affected classifications of less than five percent (5%) up to a maximum of two thousand five hundred dollars (\$2,500) from the classifications established by law, the Chief Fiscal Officer of the State shall approve the requested transfer if in his or her opinion it is in the best interest of the state. If the requested transfer would, when added to other transfers previously approved during the fiscal year for the same classification within the same appropriation, result in a deviation of five percent (5%) or more, or more than two thousand five hundred dollars (\$2,500), the Chief Fiscal Officer of the State shall submit the request, along with his or her

recommendation, to the Legislative Council for its advice prior to approving the request; and

(3) In the event any state agency shall expend or obligate any approved budget in excess of the maximum classification, the Chief Fiscal Officer of the State shall study the reasons for such excess expenditures and shall take immediate steps to correct such excess spending as he or she deems necessary after notification of such actions has been sent to the Legislative Council.

(d) Maintenance and general operation may be further categorized into the following subclassifications and the expenses thereof to be used according to the subclassification:

(1) OPERATING EXPENSES. This subclassification shall entail the following, but not necessarily be limited thereto:

- (A) Postage, telephone, and telegraph;
- (B) Transportation of commodities or objects;
- (C) Printing;
- (D) State-owned motor vehicle expenses;
- (E) Advertising;
- (F) Minor and major repairs;
- (G) Maintenance contracts;
- (H) Utilities and fuel;
- (I) Insurance premiums, surety and performance bonds, and association dues and memberships;
- (J) Contractual services not otherwise classified;
- (K) Consumable supplies, materials, and commodities;
- (L) Books, publications, and newspapers;
- (M) Court costs;
- (N) Equipment not capitalized;
- (O) Applicable petty cash reimbursements, laundry, and taxes;
- (P) Travel, subsistence, meals, lodging, transportation of state employees or officials, and nonstate employees traveling on official business;

(Q)(i) Uniforms the agency requires its employees to wear as part of the job.

(ii) Clothing items purchased for its employees and not required to be worn during working hours, or which are purchased for the promotion of the agency, shall not be subclassified as an operating expense; and

(R) Such other items of operating expense as shall be provided by the appropriation act or under reasonable rules, regulations, and procedures issued by the Chief Fiscal Officer of the State;

(2) CONFERENCE AND TRAVEL EXPENSES. This subclassification shall include:

(A) The costs of an employee attending a conference, seminar, or training program; and

(B) The costs of a state agency-sponsored or hosted conference, seminar, or training program where the expenses are not otherwise classified according to this section;

(3) **PROFESSIONAL FEES.** This subclassification shall include the expenses for contractual agreements entered into by the state agency with an individual, partnership, corporation, or anyone other than a state employee to provide a particular document, report, speech, study, or commodity other than those contractual agreements that by their nature would be classified elsewhere in this subchapter;

(4) **CAPITAL OUTLAY.** This subclassification is to include the following expenses, but is not necessarily limited thereto by virtue of other classifications recognized by this subchapter:

(A) Purchase of land, buildings, equipment, furniture, and fixtures; and

(B) Contractual agreements, all of which are to be capitalized from the maintenance and general operation classification of appropriation; and

(5) **DATA PROCESSING.** This subclassification includes purchase of data processing services from the Department of Information Systems, or others, and other expenses that are not necessarily classified elsewhere in this section by virtue of the appropriation based upon budgets presented for consideration.

(e) Notwithstanding this section or any other law to the contrary, state-supported colleges and universities may utilize maintenance and operation appropriations for the payment of moving expenses of employees, including new hires.

History. Acts 1973, No. 876, § 12; 12; A.S.A. 1947, § 13-338; Acts 1987, No. 1977, No. 813, § 1; 1979, No. 833, §§ 1, 2; 646, § 2; 1997, No. 342, § 40; 1997, No. 1981, No. 741, § 1; 1981, No. 924, § 1; 1211, § 29; 2001, No. 163, § 1; 2001, No. 1983, No. 628, § 1; 1985, No. 365, §§ 2, 3, 1453, § 11.

CASE NOTES

Printing and Duplicating Equipment.

The exercise by the Department of Correction of an option to purchase certain printing and duplicating equipment based upon an appropriations law authorizing the expenditure of a greater amount on "maintenance and general operation" satisfied the requirements of Ark. Const., Art. 5, § 29, and Ark. Const., Art. 16, § 12, as to sufficient specificity since

§§ 19-4-520 — 19-4-525 place all appropriations under six separate headings, including "maintenance and general operation" and since this section further defines this classification to include equipment; thus, the purchase of equipment was a proper expenditure of funds appropriated for maintenance and general operation. *Wells v. Heath*, 274 Ark. 45, 622 S.W.2d 163 (1981).

19-4-523. Grants, assistance, and special aid.

This classification shall be applicable to all appropriations made by the General Assembly from state, federal, or other moneys for educational assistance, welfare grants, rehabilitation services, aid to counties and municipalities, and to all other special appropriations which have for their purpose the appropriating of state, federal, or other moneys for public benefits.

History. Acts 1973, No. 876, § 12; 1983, No. 628, § 1; 1985, No. 365, §§ 2, 3, 1977, No. 813, § 1; 1979, No. 833, §§ 1, 2; 12; A.S.A. 1947, § 13-338. 1981, No. 741, § 1; 1981, No. 924, § 1;

19-4-524. Construction and permanent improvements.

(a) The construction and permanent improvements classification shall be determined by the language of the appropriation acts which make available funds for construction and new improvements. For the purpose of classifying the expenditures under any such appropriation, all the necessary expenses in connection therewith shall be deemed to be part of the construction costs. Such items of expense shall be deemed to include, but are not necessarily limited to, the following:

(1) Advertising for bids;

(2) Architects, engineers, and other professional services in connection with the proposed projects; and

(3) The payment of estimates on the various contracts in connection with such construction programs. All construction and improvements of whatever nature shall be subject to the provisions of §§ 19-4-1401 — 19-4-1412 and to the rules and regulations promulgated by the Chief Fiscal Officer of the State. No state agency for which appropriations have been made by the General Assembly for construction or improvements shall make any contract or incur any indebtedness payable from such appropriations unless and until there are sufficient funds on hand, for the benefit of any agency, to pay for the proposed obligations under such contracts. However, any such agency shall have the power to accept and use grants and donations and to use its unobligated cash income or other funds available to it for the purpose of supplementing the appropriations for construction purposes. The appropriations and funds otherwise provided by the General Assembly for personal services, maintenance, and general operation of the agency shall not be used in connection with any proposed construction projects for which specific appropriations have been made by the General Assembly, except for minor repairs and maintenance.

(b) The restrictions of this section shall not apply to contracts approved by the State Highway Commission for construction of roads and bridges in the highway system.

(c) The Chief Fiscal Officer of the State is authorized to reclassify but not consolidate an agency's appropriation for construction to effect the payment of construction-related costs in the appropriate classification as described in this subchapter using the state's financial management system to invoke budget control.

History. Acts 1973, No. 876, § 12; 1983, No. 628, § 1; 1985, No. 365, §§ 2, 3, 1977, No. 813, § 1; 1979, No. 833, §§ 1, 2; 12; A.S.A. 1947, § 13-338; Acts 2001, No. 1981, No. 741, § 1; 1981, No. 924, § 1; 1453, § 12.

19-4-525. Special appropriations.

(a) All other appropriations made by the General Assembly which do not come under any of the classifications mentioned in this section shall be considered to be special appropriations and shall be used only for the specific purposes for which such appropriations are made. Except as otherwise provided by law, an agency receiving a special appropriation may not expend funds from any appropriation other than from the special appropriation for the special purpose covered by the special appropriation. However, the state's financial management system may invoke additional budget control using features of the system that are in addition to the appropriations of the General Assembly.

(b) In order to allow for full disclosure of investment transactions, to make available special reports on investment transactions, and to isolate investment expenditures from normal expenditures, the Chief Fiscal Officer of the State is authorized to establish separate appropriation codes for investments and to transfer to such appropriations from the investment line item as established in the agency appropriation acts.

History. Acts 1973, No. 876, § 12; 1983, No. 628, § 1; 1985, No. 365, §§ 2, 3, 1977, No. 813, § 1; 1979, No. 833, §§ 1, 2; 12; A.S.A. 1947, § 13-338; Acts 2001, No. 1981, No. 741, § 1; 1981, No. 924, § 1; 1453, § 13.

19-4-526. [Repealed.]

Publisher's Notes. This section, concerning budget classification transfers, was repealed by Acts 1995, No. 1296, § 68. The section was derived from Acts 1979, No. 164, §§ 1, 2; A.S.A. 1947, § 13-338.1.

19-4-527. Authority of Treasurer of State to use certain funding for operations.

(a) The Treasurer of State is authorized to utilize the funding for maintenance and general operations provided for in the Constitutional Officers Fund and State Central Services Fund to allow for reconciling items which may occur in the operations of the office.

(b) Policies and procedures for proper accounting of reconciling items shall be developed by the Treasurer of State with the advice and approval of the Legislative Joint Auditing Committee.

History. Acts 1983, No. 702, §§ 1, 2; A.S.A. 1947, § 13-338.4. **Cross References.** Transfer of funds, § 19-5-106.

SUBCHAPTER 6 — ANNUAL OPERATIONS PLANS OF STATE AGENCIES**SECTION.**

19-4-601. Responsibility generally.

19-4-602. Compliance and approval required.

SECTION.

19-4-603. Exemptions generally.

19-4-604. State-supported institutions of higher education.

SECTION.

19-4-605, 19-4-606. [Repealed.]
 19-4-607. Review and approval of annual operations plans.

SECTION.

19-4-608. Fiscal controls.
 19-4-609. Productivity reporting.

Publisher's Notes. Acts 1973, No. 876, § 11, as amended by Acts 1977, No. 486, § 1, provided, in part, that the Chief Fiscal Officer of the State, after consultation with the Legislative Council, should develop a plan for the orderly implementation of the provisions of this subchapter by the various state agencies affected.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ... "

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1977, No. 486, § 6: Mar. 18, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that certain general accounting and budgetary procedures are outdated and should be changed in order to properly exercise fiscal responsibility in administering the affairs of state government, and that the immediate passage of this Act is necessary to implement such changes. Therefore an emergency is

hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1989, No. 183, § 4: Feb. 22, 1989. Emergency clause provided: "It is hereby found and determined by the General Assembly that State agencies are devoting too much time and effort into the preparation of a multitude of reports; that the annual report required by § 19-4-609 is in many instances redundant to other reports and is itself not cost effective nor efficient; that Arkansas Code 19-4-609 requires each State agency to transmit an annual productivity report no later than August 1 of each year; and that this Act should go into effect immediately in order to alert each State agency that the report will not be required hereafter. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1997, No. 1354, § 51: Apr. 14, 1997. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that this act affects the method of selection of alternate members of the Legislative Council and Legislative Joint Auditing Committee and that this act is immediately necessary for proper continuity and efficiency in State government. Therefore an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2001, No. 221, § 7: Feb. 13, 2001. Emergency clause provided: "It is hereby found and determined by the Eighty-third General Assembly that the current incremental line-item system of budgeting is ineffective in evaluating agency performance; that to implement a replacement system in a reasonable time is a difficult

task and that to delay the implementation could cause the inability to meet critical deadlines. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2005, No. 237, § 3[4]: Feb. 17, 2005. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that ability to automate the performance-based budgeting process was an important component of the Arkansas Administrative Statewide Information System; that SAP, the vendor contracted to provide the performance-based budgeting component of the Arkansas Administrative Statewide Information System, failed to deliver the component as required by contract; that the state was unable to automate the performance-based budgeting process; that, additionally, the performance-based budgeting model does not accurately reflect state agency goals and objectives; that the performance-based budgeting process is burdensome to state agencies; that state resources could be used more efficiently if performance-based budgeting is eliminated; and that the immediate elimination of performance-based budgeting will benefit the state agency appropriation process of the Eighty-fifth General Assembly. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of

the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time

during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

19-4-601. Responsibility generally.

Except as limited by appropriations and funding by the General Assembly and other provisions of law, state agencies shall have the authority and responsibility to administer their programs as authorized by the General Assembly and shall be responsible for their proper management.

History. Acts 1973, No. 876, § 9; A.S.A. 1947, § 13-335.

19-4-602. Compliance and approval required.

(a) No state agency may increase the salaries of its employees, employ additional employees, expend money, or incur any obligations except in accordance with law and with a properly approved annual operations plan which includes a quarterly fiscal program.

(b) Appropriations subject to the provisions of this subchapter shall not be available for expenditures or encumbrance until the state agency has complied with the provisions of this subchapter.

History. Acts 1973, No. 876, § 9; A.S.A. 1947, § 13-335.

19-4-603. Exemptions generally.

Appropriations for retirement benefits, refunds, and social security requirements of the teacher and public employees retirement systems shall be excluded from the provisions of this subchapter.

History. Acts 1973, No. 876, § 11; A.S.A. 1947, § 13-337.

19-4-604. State-supported institutions of higher education.

(a) At least thirty (30) days prior to the commencing of each fiscal year, the Chief Fiscal Officer of the State shall make studies for the purpose of estimating the anticipated amounts of general revenues to be available for distributions under the provisions of the Revenue Stabilization Law, § 19-5-101 et seq., for the fiscal year. The Chief Fiscal Officer of the State shall compute the estimated amounts of general revenues to be available for allocation to the respective State Treasury accounts in accordance with their percentage distributions of

general revenues under the provisions of the Revenue Stabilization Law, § 19-5-101 et seq.

(b) The Chief Fiscal Officer of the State shall certify to each of the respective state-supported institutions of higher learning, at least thirty (30) days prior to the commencement of each fiscal year, the estimated amounts of general revenues to be available for distribution to the State Treasury account for their respective institutions. The Chief Fiscal Officer of the State shall include in each certification the quarterly allocations thereof that are estimated to be available for expenditures based upon these estimates.

(c) Upon receipt of the estimated amounts to be available for expenditure and after reviewing the quarterly allocation thereof as submitted by the Chief Fiscal Officer of the State, any such institution may request revisions in the proposed quarterly allotments as certified by the Chief Fiscal Officer of the State.

(d) The Chief Fiscal Officer of the State, with the advice and consent of the Department of Higher Education, shall approve requested revisions in the proposed quarterly allotments if he or she shall determine that:

(1) The proposed revisions in quarterly allotments do not exceed the aggregate of the estimated funds to be available from estimates of anticipated revenues and fund balances in the institution's account in the State Treasury for the fiscal year; and

(2) The revised quarterly allotments will not impose an undue hardship upon other allotments of revenues and other financial commitments to be met from the distributions of general revenues during the fiscal year.

(e) The Chief Fiscal Officer of the State shall periodically review the estimates of projected general revenue collections anticipated to be available during a fiscal year. The Chief Fiscal Officer of the State may make revisions in the amounts certified to the respective institutions of higher learning based upon these estimates and may revise the quarterly amounts certified to each agency based upon the revised estimates.

(f) Institutions of higher learning may, from time to time, request revisions in the quarterly allotments of moneys where needs of the institution require revisions thereof.

(g) Any unexpended balances remaining at the end of each fiscal year shall be transferred forward and made available for the support of the institutions of higher learning for the following fiscal year.

(h) The budget execution provisions set forth in this section shall be applicable to all state-supported institutions of higher learning, and except for the annual fiscal program requirements, the provisions of §§ 19-4-601, 19-4-602, and 19-4-607 — 19-4-609 shall not apply to these institutions; they shall be governed by the provisions of this section and by procedures established under authority of § 6-61-209.

(i) The Department of Higher Education shall coordinate with the Chief Fiscal Officer of the State for administering the provisions of this section.

History. Acts 1973, No. 876, § 11; 1977, No. 486, § 1; A.S.A. 1947, § 13-337; Acts 1995, No. 1296, § 69.

19-4-605, 19-4-606. [Repealed.]

Publisher's Notes. These sections, concerning strategic planning and performance budgeting and accountability system, were repealed by Acts 2005, No. 237, § 2[3], which contained two sections designated as "Section 2." The repealed sections were derived from the following sources:

19-4-605. Acts 1973, No. 876, § 9; A.S.A. 1947, § 13-335; Acts 2001, No. 221, § 1; 2003, No. 1463, §§ 1, 9.

19-4-606. Acts 1973, No. 876, § 9; A.S.A. 1947, § 13-335; Acts 2001, No. 221, § 2; 2003, No. 1463, §§ 2-7, 10, 11.

19-4-607. Review and approval of annual operations plans.

(a) Each state agency other than the elected constitutional officers, the legislative branch and its staff offices, the judicial branch and its staff offices, the Arkansas State Highway and Transportation Department, the state-supported institutions of higher education, and the Arkansas State Game and Fish Commission shall prepare an annual operations plan for the operation of each of its assigned programs for submission to the Chief Fiscal Officer of the State.

(b) The annual operations plan shall be prepared in the form and content determined by the Chief Fiscal Officer of the State and shall be transmitted to the Department of Finance and Administration on the date prescribed by the Chief Fiscal Officer of the State.

(c) In years when the General Assembly meets in regular session, the annual operations plan shall be prepared after adjournment of the regular session and shall take fully into consideration all applicable laws, including appropriations, and shall be submitted to the Department of Finance and Administration on a date set by the Chief Fiscal Officer of the State but prior to July 1 of that year.

(d) The Chief Fiscal Officer of the State shall:

(1) Review each annual operations plan to determine that:

(A) It is consistent with the policy decisions of the General Assembly and the Governor;

(B) Appropriations and funding have been provided by the General Assembly;

(C) It reflects proper planning and efficient management methods; and

(D) Appropriations and funding have been made for the planned purpose and will not be exhausted before the end of the fiscal year; and

(2)(A)(i) Approve the annual operations plan if he or she is satisfied that it meets all requirements.

(ii) Otherwise, he or she shall require necessary revisions of the plan in whole or in part.

(B) However, nothing in this section shall be construed to allow the Chief Fiscal Officer of the State to substitute his or her individual

judgment as to the operation or necessity of any program of any state agency for the judgment of the executive head or board or commission charged with the responsibility for the operation and control of that agency.

(e) Each annual operations plan shall indicate:

(1) The appropriation and funding provided by the General Assembly;

(2) A detailed budget by quarters; and

(3) Any other supporting or related information required by the Chief Fiscal Officer of the State or requested by a legislative interim committee, including the Legislative Council.

History. Acts 1973, No. 876, § 9; A.S.A. 1947, § 13-335; Acts 1997, No. 1354, § 36; 2001, No. 221, § 3.

Cross References. Appropriations code manual and performance-based bud-

get transfers, § 19-4-519.

Meeting by Joint Budget Committee and House Interim Budget Committee during the interim, § 10-3-509.

19-4-608. Fiscal controls.

In order to provide proper fiscal controls, the Chief Fiscal Officer of the State shall assure the implementation of the procedures set out in this section:

(1) The annual operations plan of each state agency shall contain a quarterly fiscal program indicating the proposed expenditures and anticipated resources for each quarter of the ensuing fiscal year. Anticipated resources shall be based upon forecasted resources estimated to be available by the Chief Fiscal Officer of the State. In the event a revision of forecasted resources is made during a fiscal year, those agencies affected by the revised forecast shall submit a new quarterly fiscal program based upon the revised forecast;

(2) The Chief Fiscal Officer of the State shall review and approve the quarterly fiscal program if he or she finds that the forecasted resources will be adequate for financing the proposed program during the fiscal year and for each quarter or other appropriate period within the fiscal year;

(3) In the event an agency incurs expenses at a level that would exceed the proposed expenditures in their quarterly fiscal program, the Chief Fiscal Officer of the State may require the submission of a revised quarterly fiscal program which reduces expenditures for the remainder of the fiscal year to a total which is within the level of the estimated resources available to the agency. Remaining appropriations will be unavailable to the agency until the revised program has been submitted and approved; and

(4) In case the Chief Fiscal Officer of the State determines that the estimated revenues or other sources of income for any agency will be less than was anticipated and that consequently the funds available for the remainder of the fiscal year will be less than the amount estimated, he or she shall reduce the amount of available appropriation to the level of expected revenue after notice to the agency.

History. Acts 1973, No. 876, § 9; A.S.A. 1947, § 13-335; Acts 2001, No. 1453, § 14.

19-4-609. Productivity reporting.

(a) Each state agency, other than the elected constitutional officers, shall institute and maintain a program to increase the productivity and cost effectiveness of the employees for which the state agency is responsible.

(b)(1) Each executive, judicial, legislative, and any other agency of the state, and each institution of higher education shall provide on a calendar-monthly basis information reflecting the:

- (A) Number of current employees in each such agency;
- (B) Number of newly hired employees;
- (C) Number of employees who have transferred to other state agencies;
- (D) Number of employees who retired;
- (E) Number of all other separations of employees;
- (F) Number of current vacant budgeted positions; and
- (G) Other information as may be requested.

(2) Each executive, judicial, legislative, and any other agency of the state, and each institution of higher education shall provide on a quarterly basis a statement of the reasons for any vacant budgeted positions.

(3) The information shall be compiled on forms developed by the Bureau of Legislative Research and submitted to the Legislative Council on a calendar-quarterly basis.

History. Acts 1973, No. 876, § 10; 1985, No. 110, § 1; A.S.A. 1947, § 13-336; Acts 1989, No. 183, § 1; 2005, No. 1686, § 1.

inserted “and each institution of higher education” in (b)(1); added present (b)(1)(F) and (b)(2); and redesignated former (b)(2) as present (b)(3).

Amendments. The 2005 amendment

SUBCHAPTER 7 — EXPENDITURES GENERALLY

- SECTION.
- 19-4-701. Fiscal periods of state.
 - 19-4-702. Time limits for presenting vouchers.
 - 19-4-703. Redemption of warrants.
 - 19-4-704. No obligations without appropriations.
 - 19-4-705. Obligations limited to funds available.

- SECTION.
- 19-4-706. Interest and carrying charges.
 - 19-4-707. Obligations for improvements.
 - 19-4-708. Depletion of agency funds.
 - 19-4-709. Statement of financial condition.
 - 19-4-710. Interagency transfers.
 - 19-4-711. Transfer of responsibilities.

Preambles. Acts 1973, No. 876, contained a preamble which read: “Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Six-

tieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate

accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by

enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ... "

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1977, No. 486, § 6: Mar. 18, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that certain general accounting and budgetary procedures are outdated and should be changed in order to properly exercise fiscal responsibility in administering the affairs of state government, and that the immediate passage of this Act is necessary to implement such changes. Therefore an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1979, No. 833, § 12: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the General Accounting and Budgetary Procedures Law of Arkansas requires amendment to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1985, No. 365, § 15: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety

shall be in full force and effect from and after July 1, 1985.”

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: “It is found and determined by the General Assembly that proper and effective management requires that changes to the state’s finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001.”

Acts 2005, No. 645, § 2: Mar. 3, 2005. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that in order to more effectively manage and administer state budgetary matters, the Chief Fiscal Officer of the State needs the flexibility to determine the fiscal year funds from

which the payment is made for a pay period that begins in one (1) fiscal year and ends in the subsequent fiscal year; that positions that start during a pay period that covers two (2) fiscal years create budgetary and accounting issues; that the Chief Fiscal Officer needs the flexibility to determine the start date for these positions; and that this act is immediately necessary in order to provide for appropriate budgetary and accounting measures before the end of the current fiscal year. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

19-4-701. Fiscal periods of state.

(a) For the purpose of this chapter, relating to the appropriation and disbursement of funds, the fiscal year of the state shall commence on July 1 and shall end on June 30 of the following year; and the biennial period, or “biennium”, shall commence on July 1 following the adjournment of the regular session of the General Assembly and end on June 30 two (2) years thereafter.

(b)(1) The definition of the fiscal year, for the purposes of this chapter, shall not be construed to affect special appropriations where no fiscal period is defined in the act making such special appropriation or affect the bond year for other fiscal transactions.

(2)(A) In the case of special appropriations where the emergency clause has been adopted by the General Assembly and where no period of time is mentioned in the act making the appropriation, the appropriation shall be construed to be available for a two-year period from and after the effective date of the act.

(B) In the case of special appropriations where the emergency clause has not been adopted and where no period of time is mentioned in the act making the appropriation, the appropriation shall be construed to become available ninety (90) days after the adjournment of the General Assembly. It shall be available for a two-year period from and after the date the appropriation became available.

History. Acts 1973, No. 876, § 13; A.S.A. 1947, § 13-339.

CASE NOTES

Attorney's Fees.

Where attorney's fees were awarded against the state, a motion for an extension of time to pay fees was not granted

where the state had funds to cover the fees owed and there were no state-law restrictions. *Jeffers v. Clinton*, 762 F. Supp. 257 (E.D. Ark. 1991).

19-4-702. Time limits for presenting vouchers.

(a)(1)(A) A state agency may pay carryover obligations of the state that were incurred on or before June 30 of the current fiscal year up to forty-five (45) days after the end of the current fiscal year.

(B) The carryover obligations must be supported by purchase documents with corresponding receipts for the goods or services that have been recorded as received in the state's financial management system by June 30 of the fiscal year previous to the fiscal year in which the carryover obligations are requested to be paid.

(2) The payments of the carryover obligations shall be charged against appropriations and fund cash balances of the fiscal year in which the obligations were incurred.

(3) Any payments for carryover obligations that are not supported by the documents as required in this subsection, or which are requested to be paid after forty-five (45) days following June 30 of the fiscal year previous to the fiscal year in which the carryover obligations are requested to be paid, shall be charged to the appropriations and fund cash balances of the then-current fiscal year.

(b) In the event such voucher or vouchers are approved for payment, the Auditor of State shall issue his or her warrants in payment of them not later than two (2) weeks following the receipt of the vouchers from the Department of Finance and Administration.

(c)(1) In the event of a just claim against any state agency, when the claim is submitted too late for payment in the manner prescribed in this section and the state agency affected has an appropriation for the same purpose for the fiscal period following that period in which the claim was incurred, then the disbursing agent may draw his or her voucher in the payment of the claim against the new appropriation, but only in the event there were sufficient funds and appropriations for the prior year to cover the claim.

(2) Otherwise, the claim must be submitted to the Arkansas State Claims Commission for payment.

(d)(1)(A) In the event a biweekly pay period for personal services, as defined in §§ 19-4-521 and 19-4-1607, commences in the closing period of one (1) fiscal period and either ends in the following fiscal year or is paid in the following fiscal year, then the payment of the obligation may be made in whole from the appropriation for either fiscal period, as determined by the Chief Fiscal Officer of the State.

(B) However, in no event shall any obligation be incurred unless there are funds on hand or estimated to become available to meet the obligation when it becomes due.

(2)(A) For purposes of wages and compensation, the Chief Fiscal Officer of the State may determine the starting date of authorized job classifications and positions to coincide with the payment of the obligation under subdivision (d)(1) of this section.

(B) However, the determination under subdivision (d)(2)(A) of this section shall not cause any state fiscal year to be charged with fewer than twenty-six (26) or more than twenty-seven (27) biweekly pay periods.

(e)(1) All state agencies may carry over from the first fiscal year of any biennium to the second fiscal year of the biennium any unexpended appropriations and funds to the extent necessary to pay for items or commodities ordered at least ninety (90) days prior to the end of the first fiscal year but not received until after the end of the first fiscal year, if the purchase of such items and commodities is substantiated by a written contract resulting from the receipt of a formal bid.

(2)(A) All state agencies may carry over from the first fiscal year of any biennium to the second fiscal year of the biennium any unexpended maintenance and operation appropriations and funds, as defined under § 19-4-522, to the extent necessary to pay for renovation and minor and major repairs under the jurisdiction of the Arkansas Building Authority which were under contract at least ninety (90) days prior to the end of the first fiscal year but which will not be completed until after the end of the first fiscal year and are substantiated by written contracts.

(B) This carryover provision shall apply only to appropriations and funds involving maintenance and operations.

(3) This subsection shall be supplemental to any other authority granted any state agency by law to carry forward unexpended fund balances from one (1) fiscal year to another.

History. Acts 1973, No. 876, § 13; 1977, No. 486, § 3; 1979, No. 833, § 4; 1985, No. 365, § 4; A.S.A. 1947, § 13-339; Acts 2001, No. 71, § 1; 2001, No. 1453, § 15; 2005, No. 645, § 1.

Amendments. The 2005 amendment

inserted the subdivision (1)(A) and (1)(B) designations in (d); in present (d)(1)(A), inserted "either" following "fiscal period and" and "or is paid in the following fiscal year"; and added (d)(2).

19-4-703. Redemption of warrants.

No warrant issued by the Auditor of State shall be payable by the Treasurer of State unless it shall have been presented for payment within the twelve (12) months immediately following the close of the fiscal year or other appropriate fiscal period against which appropriation the warrant was charged.

History. Acts 1973, No. 876, § 13; A.S.A. 1947, § 13-339.

19-4-704. No obligations without appropriations.

(a) No obligations will be paid from appropriated funds until the General Assembly shall have made an appropriation for that purpose; nor shall any state agency enter into any contract which would contemplate that payments under the contracts would be made beyond the expiration of the biennial period unless the General Assembly, prior to the expiration of the biennial period, makes an appropriation for that purpose, or in the case of multiyear contracts for commodities or services, a determination in writing has been made prior to use that:

(1) Estimated requirements cover the period of the contract and are reasonably firm and continuing; and

(2) Such a contract would serve the best interests of the state by encouraging effective competition or otherwise promoting economies in state procurement.

(b) In no event shall any obligations be incurred unless there are sufficient funds or an approved federal grant on hand, or estimated to become available, to meet the obligations when they become due.

History. Acts 1973, No. 876, § 13; 1985, No. 365, § 6; A.S.A. 1947, § 13-339.

19-4-705. Obligations limited to funds available.

(a) No state agency for which regular operating appropriations are made on a fiscal-year basis shall incur any obligations under the appropriations unless there are funds on hand or an approved federal grant, or estimated to become available, during the fiscal year for the payment of the obligation; nor shall any agency create any obligation in one (1) fiscal year which will make it necessary to use the revenues of the following fiscal year in order to meet the obligation except in the case of multiyear contracts for commodities or services and as provided in § 19-4-707.

(b) In the event an agency had bank funds which are not required by law to be deposited in the State Treasury, the agency shall have the authority to create additional obligations to the extent of the bank funds on hand, or which are estimated to become available during the fiscal period. However, the agency shall not create any obligations, in the aggregate, which would make the total of such obligations exceed the total of all funds available to the agency during the fiscal period, except in the case of multiyear contracts for commodities or services and as provided in § 19-4-707.

History. Acts 1973, No. 876, § 13; 1985, No. 365, § 6; A.S.A. 1947, § 13-339.

19-4-706. Interest and carrying charges.

State agencies, including exempt agencies, may enter into contracts which contemplate the payment of interest, late charges, but only when

such late charges are incurred sixty (60) days after payment is due, or carrying charges under such regulations as may be promulgated by the State Procurement Director.

History. Acts 1973, No. 876, § 25; 1985, No. 365, § 13; A.S.A. 1947, § 13-351; Acts 1997, No. 1066, § 1.

19-4-707. Obligations for improvements.

Notwithstanding the fact that no disbursements may be made during any fiscal period in excess of the appropriations made available by the General Assembly for the fiscal period, it is provided that contracts for improvements including major repairs, alterations, and construction of new buildings and facilities may be let to the extent of the appropriations made available for those purposes for the biennial period. However, no such contracts may be let in amounts exceeding the probable funds available or which are estimated to become available during the period.

History. Acts 1973, No. 876, § 13; A.S.A. 1947, § 13-339.

19-4-708. Depletion of agency funds.

In the event any state agency shall incur obligations in such manner that the funds allocated or belonging to the agency are depleted and the agency is unable to pay all of its outstanding commitments without incurring a deficit, then the Chief Fiscal Officer of the State may suspend all exemptions under the Arkansas Procurement Law, § 19-11-201 et seq., with respect to the agency. Under these circumstances, the Chief Fiscal Officer of the State may notify the agency that all future obligations of any kind whatsoever must be approved by the Chief Fiscal Officer of the State before they become valid obligations against the funds of the agency.

History. Acts 1973, No. 876, § 13; A.S.A. 1947, § 13-339.

19-4-709. Statement of financial condition.

(a) The Chief Fiscal Officer of the State may require, from time to time as he or she shall deem necessary, a statement from any state agency setting out the prospective funds which are estimated to become available and a statement of the outstanding obligations and of the proposed expenditures of that agency for the remainder of the fiscal period.

(b) If, in the Chief Fiscal Officer of the State's judgment, any agency has incurred or is about to incur a deficit, the Chief Fiscal Officer of the State shall call upon the agency to stop incurring obligations, under penalty of its disbursing bond.

History. Acts 1973, No. 876, § 13; A.S.A. 1947, § 13-339.

19-4-710. Interagency transfers.

(a) To prevent the duplication of recording expenditures and revenues resulting from interagency transactions, the Chief Fiscal Officer of the State, after securing the approval of the proposed procedures by the Legislative Auditor, may provide for an interagency transfer of moneys or recognize a journal entry to charge the expenditure to the disbursing agency without creating a warrant and to identify the cash receipt by the receiving agency.

(b) Budget manuals prepared for the General Assembly for the biennial state budget shall identify the original revenue source of interagency transfers of funds.

(c) As used in this section, "interagency transfer" means:

(1) The purchase of services or commodities by one (1) state agency from another state agency, or within a state agency; or

(2) Other transfers of funds under § 19-5-106 or other provision of law.

History. Acts 1973, No. 876, § 13; 1977, No. 486, § 3; 1979, No. 833, § 4; 1985, No. 365, § 5; A.S.A. 1947, § 13-339; Acts 2001, No. 1453, § 16; 2005, No. 1172, § 1.

Amendments. The 2005 amendment inserted present (b); redesignated former

(b) as present (c); inserted the subdivision (1) designation in present (c) and made related changes; in present (c), deleted "The phrase 'interagency transfers'" from the beginning and substituted "'interagency transfer' means" for "is defined and limited to the"; and added (c)(2).

19-4-711. Transfer of responsibilities.

In the event that a state agency or its responsibilities, or a part of its responsibilities, is transferred by law within a biennium to another agency, the Chief Fiscal Officer of the State shall transfer all or part of the line-item appropriations, personnel positions, and moneys necessary to accomplish the transfer of responsibilities, subject to the same restrictions and procedures applicable to the original appropriations and funds from which transferred.

History. Acts 1973, No. 876, § 13; 1977, No. 486, § 3; 1979, No. 833, § 4; 1985 No. 365, § 5; A.S.A. 1947, § 13-339.

SUBCHAPTER 8 — EXPENDITURE OF CASH FUNDS

SECTION.

19-4-801. Definitions.

19-4-802. Authorization of General Assembly.

19-4-803. Exemptions.

19-4-804. [Repealed.]

19-4-805. Investment of fund balances.

SECTION.

19-4-806. Petty cash accounts.

19-4-807 — 19-4-809. [Repealed.]

19-4-810. Voucher examination and approval — Responsibilities of state agency executive administrators.

SECTION.

19-4-811, 19-4-812. [Repealed.]

19-4-813. Erroneous or improper payments.

19-4-814. Supporting documentation.

19-4-815. Original of supporting docu-

SECTION.

mentation to be retained by the agency.

19-4-816. Contracts for procurement of commodities and services.

Effective Dates. Acts 1977, No. 713, § 20: Mar. 24, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that various divisions of the Department of Correction are in dire need of appropriation in order to help maintain normal operations and preserve the health and safety of the citizens of Arkansas. It is therefore resolved that an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1991, No. 21, § 6: Feb. 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly, that certain provisions of previous enactments of the Arkansas General Assembly providing for the preexpenditure voucher examination and approval of cash funds of the various State Agencies were not incorporated into the Arkansas Code of 1987 Annotated; that such provisions are vitally necessary in order to ensure that the expenditure of Cash Funds are processed in such a manner as to protect the financial integrity of the State; and that this Act will restore such previous enactments of law. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1997, No. 1000, § 30: July 2, 1997. Emergency clause provided: "It is hereby found and determined by the General Assembly that the laws of this State concerning the insurance matters covered in this Omnibus Act are inadequate for the protection of the public. Further, the laws of this State as to Small Employer Health Insurance are not consistent with federal laws, particularly the Health Insurance

Portability and Accountability Act of 1996 of the U.S. Congress; and the immediate passage of this Act is necessary in order to provide for the protection of the public. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in effect from and after July 2, 1997. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2003, No. 656, § 10: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that proper and effective management requires that changes to the finance and accounting laws of the state begin on the first day of the fiscal year; that the changes being made are important to the financial well being of the state particularly during the difficult financial climate the state is currently facing; and that this act is immediately necessary to allow for the finance and accounting changes to go into effect on the first day of the fiscal year for the proper and effective management of this state. Therefore, an emergency is declared

to exist and this act being necessary for health, and safety shall become effective the preservation of the public peace, on July 1, 2003.”

19-4-801. Definitions.

As used in this subchapter:

(1) “Cash funds” means all moneys, negotiable instruments, certificates of indebtedness, stocks, and bonds held by or owned by any state agency which are not on deposit with or in the trust of the Treasurer of State; and

(2)(A) “State agency” means all boards, commissions, departments, agencies, institutions, offices or officers, state-supported institutions of higher learning, and any other office or unit of government of the State of Arkansas created or established pursuant to law or pursuant to any action of the Governor, functioning under appropriation made by the General Assembly or functioning as a representative of the state without appropriation of the General Assembly.

(B) “State agency” shall not include the:

- (i) Governor;
- (ii) Secretary of State;
- (iii) Attorney General;
- (iv) Treasurer of State;
- (v) Auditor of State;
- (vi) Commissioner of State Lands;
- (vii) Supreme Court and its justices;
- (viii) Circuit courts and circuit judges;
- (ix) Prosecuting attorneys;
- (x) Arkansas State Game and Fish Commission;
- (xi) Arkansas State Highway and Transportation Department;
- (xii) General Assembly; and
- (xiii) Respective staffs of these officers and agencies.

History. Acts 1975, No. 5, §§ 1, 2; judges” following “and circuit judges” in A.S.A. 1947, §§ 13-356, 13-357; Acts 2005, (2)(B)(viii). No. 1962, § 79.

Amendments. The 2005 amendment deleted “the chancery courts and chancery

Cross References. Debt service accounts, § 12-27-122.

CASE NOTES

Cited: Hadley v. North Ark. Community Technical College, 76 F.3d 1437 (8th Cir. 1996).

19-4-802. Authorization of General Assembly.

(a) Cash funds of the various state agencies as defined in § 19-4-801 shall be budgeted and proposed expenditures approved by enactments of the General Assembly.

(b) The General Assembly shall budget, approve, and appropriate expenditures of cash funds by the enactment of separate appropriation bills setting forth the purpose for which the moneys are to be expended and the dollar amount to be expended for such purpose.

(c) State agencies as defined in § 19-4-801 shall be required to submit such budgetary information as may be requested by the Legislative Council and shall undertake whatever budgetary procedures the Legislative Council may establish for the appropriation of cash funds.

(d) State agencies as defined in § 19-4-801 shall be required to post all financial transactions of cash funds in the state's financial management system in accordance with procedures established by the Chief Fiscal Officer of the State.

History. Acts 1975, No. 5, § 4; A.S.A. 1947, § 13-359; 2001, No. 1453, § 17.

19-4-803. Exemptions.

(a) Funds required by the terms of a bond indenture to be held by paying agents for the payment of interest and principal on such bonds; petty cash funds held by the various state agencies; memorials, endowments, bequests, gifts, and donations made to any state agency other than for normal operation of the agency; canteen funds of state agencies other than institutions of higher learning, wherein the profits earned are used for the benefit of the people served by that agency through the purchase of services or goods other than normal salary or maintenance expenses of the agency; the Benefit Fund of the Department of Workforce Services; the Bond Guaranty Reserve Account of the Arkansas Economic Development Council; the Illegal Drug Purchase Account and the Confidential Accounts of the Department of Arkansas State Police; patient funds, where the institution is acting in a trust capacity or the funds are utilized for patient activities other than normal agency-provided services; the State Treasury Money Management Trust Fund; and any other funds determined by the Chief Fiscal Officer of the State or the General Assembly, to be held in trust, and on deposit in a financial institution other than the State Treasury shall be exempt from the provisions of this subchapter.

(b)(1) Any moneys received from any millage levied by a community college district pursuant to an election under Acts 1965, No. 560 [repealed] or Acts 1973, No. 103 [repealed], or any acts amendatory to these acts, shall not be subject to any of the provisions of this subchapter which require funds to be appropriated by the General Assembly.

(2) The board of any community college may use the funds received from the millage levied for the purposes stated on the ballot at the time of the election authorizing the millage, i.e., construction, purchasing equipment, or where so provided on the ballot, for operation of the college, and the funds shall be subject to all such other provisions of this subchapter as are not inconsistent with this subsection.

(c) The Department of Correction Plasma Center is exempt from provisions of this subchapter.

(d) The State Comprehensive Health Insurance Pool, created under § 23-79-501 et seq., and its board of directors, and the Arkansas Property and Casualty Guaranty Fund and its advisory association, referenced under § 23-90-101 et seq., and the Arkansas Life and Disability Insurance Guaranty Association and its board of directors, referenced under § 23-96-101 et seq., are hereby exempt from the provisions of this subchapter.

(e) The Tobacco Settlement Cash Holding Fund administered by the State Board of Finance shall be exempt from the provisions of this subchapter.

History. Acts 1975, No. 5, § 7; 1975, 540, § 39; 1997, No. 1000, § 17; 1997, No. No. 265, § 1; 1977, No. 713, § 14; A.S.A. 1179, § 3; Init. Meas. 2000, No. 1, § 19. 1947, §§ 13-356.1, 13-362; Acts 1997, No.

CASE NOTES

Cited: Hadley v. North Ark. Community Technical College, 76 F.3d 1437 (8th Cir. 1996).

19-4-804. [Repealed.]

Publisher's Notes. This section, concerning the duties of the Pre-Audit section, was repealed by Acts 2001, No. 1453, § 18. The section was derived from Acts 1975, No. 5, § 6; A.S.A. 1947, § 13-361.

19-4-805. Investment of fund balances.

(a) The state-supported institutions of higher learning shall have the right to determine the depositories and the nature of investments of any of their cash funds which are not currently needed for operating purposes. In making these determinations, these institutions shall seek to obtain the highest possible rate of return for their investments.

(b) All cash fund agencies other than the state-supported institutions of higher learning shall request and abide by the recommendations of the State Board of Finance as to the best investment decisions for any idle cash balances.

History. Acts 1975, No. 5, §§ 8, 9; A.S.A. 1947, §§ 13-363, 13-364.

19-4-806. Petty cash accounts.

(a) State agencies operating under the provisions of this subchapter are authorized to establish petty cash accounts. These accounts must be approved by the Chief Fiscal Officer of the State and only minor expenditures or emergency purchases shall be made therefrom.

(b) State-supported institutions of higher learning and other agencies that can demonstrate the need for large petty cash accounts during

brief periods of time, such as student registration periods, are authorized short-term petty cash accounts.

History. Acts 1975, No. 5, § 10; A.S.A. 1947, § 13-365; Acts 2003, No. 656, § 1.

19-4-807 — 19-4-809. [Repealed.]

Publisher's Notes. These sections, concerning reporting cash fund transactions, funds not on deposit in State Treasury, and expenditures subject to voucher examination and approval, were repealed by Acts 2001, No. 1453, § 19. These sections were derived from the following sources:

19-4-807. Acts 1971, No. 277, §§ 1, 2; A.S.A. 1947, §§ 13-309.2, 13-309.3.

19-4-808. Acts 1969, No. 620, § 14; A.S.A. 1947, § 13-309.1.

19-4-809. Acts 1991, No. 21, § 1.

19-4-810. Voucher examination and approval — Responsibilities of state agency executive administrators.

(a) RESPONSIBILITIES OF STATE AGENCY EXECUTIVE ADMINISTRATOR. It shall be the responsibility of each executive head of a state agency handling cash funds to establish adequate internal administrative procedures and controls to ensure prompt and accurate payment of obligations to be liquidated from such funds in order to promote good public relations and to take advantage of all available discounts.

(b) It shall also be the responsibility of the state agency executive head to establish a system of pre-audit within his or her agency to ensure that checks and vouchers, before being released by the state agency, are prepared in accordance with all applicable purchasing and fiscal laws on the subject by performing the following functions. He or she shall determine that:

(1) Services, materials, supplies, and equipment received comply with specifications indicated on purchase documents;

(2) Quantities received, as being indicated on the invoice, agree with those shown on the receiving report;

(3) Unit prices agree with those indicated on the purchase documents;

(4) The extensions and footings of the invoice are correct;

(5) The voucher or check is prepared in sufficient time to take advantage of all available discounts being offered;

(6) Sufficient legislative authorization for expenditures and funds is available for payment of the obligation; and

(7) The obligation was incurred in conformity with all purchasing and fiscal laws applicable to state agencies operating out of the State Treasury.

History. Acts 1991, No. 21, § 1.

19-4-811, 19-4-812. [Repealed.]

Publisher's Notes. These sections, concerning voucher examination and approval, were repealed by Acts 2001, No. 1453, § 20. These sections were derived from the following sources:

19-4-811. Acts 1991, No. 21, § 1.

19-4-812. Acts 1991, No. 21, § 1.

19-4-813. Erroneous or improper payments.

The responsibility for recovery of erroneous or improper payments shall be with the state agency head, the bonded disbursing officer, or his or her designated bonded assistant; and the Chief Fiscal Officer of the State shall not be liable under his or her surety bond for any erroneous or improper payments so made.

History. Acts 1991, No. 21, § 1.

19-4-814. Supporting documentation.

Requirements for supporting documentation for disbursements shall be determined as follows:

(1) In connection with purchasing procedures, the Chief Fiscal Officer of the State shall prescribe and define the necessary documents and other evidence which shall be retained by the agency for the purpose of determining whether the proper purchasing procedures have been complied with;

(2) In all instances where the evidences of indebtedness are represented by vendor's invoices, the agency shall retain in the permanent file of the business office of the agency the original invoice and corresponding documentation of actual payment in accordance with procedures established by the Chief Fiscal Officer of the State;

(3) In connection with printing contracts, provided by the Arkansas Constitution and laws of this state, the supporting documentation shall be those prescribed by the Auditor of State or by the Department of Finance and Administration, as appropriate;

(4) In connection with the laws or regulations governing travel, where individuals are reimbursed for expenses incurred for travel in connection with their official duties, the supporting papers shall be the forms or statements of such expenses prescribed by the Chief Fiscal Officer of the State. In the case of per diem or other expenses established by law, the disbursing officer shall attach to the voucher issued in payment of such allowances a citation of his or her authority for making such payments;

(5) Any indebtedness or expense incurred in connection with an approved resolution of any state board or commission shall be made a part of the permanent minutes of such board or commission, and copies of such resolution or minutes authorizing any indebtedness or expense shall be attached to the voucher issued in payment of any such indebtedness or expense; and

(6) In instances where the General Assembly has authorized grants to public schools, public welfare recipients, counties, municipalities, and for other purposes specifically provided by law, for payments made to individuals under retirement systems, and for income tax refunds, the Chief Fiscal Officer of the State shall prescribe the forms of the vouchers to be used and the procedure to be followed in making such payments.

History. Acts 1991, No. 21, § 1; 2001, No. 1453, § 21.

19-4-815. Original of supporting documentation to be retained by the agency.

(a) The original evidences of indebtedness, including documents prepared in connection with purchasing procedure, and all other original contracts, invoices, statements, receipts, petty cash tickets, bank statements, cancelled checks drawn upon bank accounts, and other original supporting papers shall be retained in the permanent file of the business office of each state agency, or attached to the office copy of the agency's voucher, and such documents shall be kept in a safe place subject to audit and shall not be destroyed until authorization is given for their destruction by the Legislative Auditor.

(b) With the approval of the Legislative Auditor of the state, a state agency may retain evidences to satisfy record retention policies of indebtedness and other contracts, invoices, statements, receipts, petty cash tickets, bank statements, cancelled checks drawn upon bank accounts, and other supporting papers by microform or a form of stored images in a computer system or other form of computer technology in lieu of retaining the originals of such documents.

History. Acts 1991, No. 21, § 1; 1997, No. 541, § 1; 2001, No. 1453, § 22.

Cross References. Electronic banking records, § 14-21-108.

19-4-816. Contracts for procurement of commodities and services.

Each state agency which is authorized by law or under the purchasing procedures of this state to enter into contract for the procurement of property, commodities, or services shall keep on file in its respective place of business a copy of such contract for public inspection or audit and shall make a copy of any such contract available to the Chief Fiscal Officer of the State when so required by him or her.

History. Acts 1991, No. 21, § 1; 2001, No. 1453, § 23.

SUBCHAPTER 9 — TRAVEL REGULATIONS

SECTION.

- 19-4-901. Rules and regulations generally.
- 19-4-902. Authorization for travel.
- 19-4-903. Standard reimbursements and special authorizations.
- 19-4-904. Exempt persons and agencies.

SECTION.

- 19-4-905. State-owned motor vehicles generally.
- 19-4-906. Motor vehicle restrictions and authorizations.
- 19-4-907. Motor vehicle records.

Cross References. Use and disposition of state motor vehicles, § 22-8-101 et seq.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ... "

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1974 (Ex. Sess.), No. 16, § 3: July 3, 1974. Emergency clause provided: "It has been found and determined by the Sixty-Ninth General Assembly, meeting in Extraordinary Session, that due to inflationary price increases, State employees

traveling on official business for the State are not being adequately reimbursed for their travel expenses, consequently, State employees are subsidizing the State from their salary, that the immediate passage of this Act is necessary in order to adequately reimburse State employees traveling in behalf of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of public peace, health, and safety shall be in full force and effect from and after its passage and approval."

Acts 1979, No. 890, § 3: Apr. 16, 1979. Emergency clause provided: "It is hereby found and determined by the Seventy-Second General Assembly that the reimbursement provided for state employees is inadequate and that revisions are needed immediately so that the employees are not unjustly penalized. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after the effective date of its passage and approval."

Acts 1981, No. 741, § 8: Mar. 28, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 876 of 1973, the General Accounting and Budgetary Procedures Law, are essential to the continued financial operations of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1983, No. 490, § 3: July 1, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly that essential services exist which are better facilitated by the use of passenger motor vehicles by various State Agencies; there also exists the need to provide such services in the most efficient manner possible; and by limiting in this Act the maximum number of passenger motor vehicles allowed for State agencies, both purposes will be accomplished; and the July 1, 1983, effective date of this Act is necessary in order to coincide with appropriations made for the various State Agencies, Authorities, Boards, Commission, Departments and

Institutions of Higher Education for such purposes as provided in this Act. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1983."

Acts 1985, No. 365, § 15: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1985, No. 649, § 46: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1985 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1985 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1985, No. 888, § 26: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1985. Provided, however, that Sections 18, 20 and 21 of this Act shall become effective from and

after the passage and approval of this Act."

Acts 1987, No. 81, § 3: Feb. 19, 1987. Emergency clause provided: "It is hereby found and determined by the General Assembly that a number of State employees are required to travel to and from their residences in a State-owned motor vehicle; that in those instances the employees should not be required to reimburse the State for the use of those motor vehicles; that the present law does require them to reimburse the State \$0.15 per mile for each mile in excess of ten (10) miles; that the present law is inequitable and unfair; that this Act eliminates the inequity and the inequity will continue until this Act goes into effect. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1989, No. 790, § 5: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1989 is essential to the operation of the agency for which the appropriations in this Act are provided; and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1989 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1989."

Acts 1989 (1st Ex. Sess.), No. 252, § 13: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1989 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the de-

lay in the effective date of this Act beyond July 1, 1989 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1989."

Acts 1991, No. 1222, § 6: Apr. 10, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly, that due to the increased cost of travel, the rate of reimbursement for use of privately owned motor vehicles needs to be increased; that due to the increase in the cost of meals and lodging borne by employees of the State of Arkansas, the per diem needs to be increased. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1997, No. 250, § 258: Feb. 24, 1997. Emergency clause provided: "It is hereby found and determined by the General Assembly that Act 1211 of 1995 established the procedure for all state boards and commissions to follow regarding reimbursement of expenses and stipends for board members; that this act amends various sections of the Arkansas Code which are in conflict with the Act 1211 of 1995; and that until this cleanup act becomes effective conflicting laws will exist. Therefore an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor [sic], it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 1997, No. 795, § 6: July 1, 1997. Emergency clause provided: "It is found and determined by the Eighty-First General Assembly that the appropriate reimbursement of travel expenses borne by employees of the State of Arkansas should be provided for and that the provisions of

this Act are necessary for proper fiscal administration. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1999, No. 1398, § 37: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 2001, No. 739, § 4: Became law without the Governor's signature. Noted July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that various changes in law are needed for the institutions of higher education including the authorization of additional positions due to additional funds received other than general revenue for various programs and additional vehicles to maintain efficient operations of campuses. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preserva-

tion of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2001, No. 1669, § 38: Apr. 16, 2001. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2005, No. 1869, § 29: July 1, 2005. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas, that changes in law are needed for the institutions of higher education including the authorization of additional vehicles to maintain efficient operations of campuses. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2005."

Acts 2005, No. 2123, § 38: July 1, 2005. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2005 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2005 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2005."

Acts 2007, No. 711, § 2: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that various changes in law are needed for the institutions of higher education, including the authorization of additional vehicles to maintain efficient operations of campuses; and that this act is necessary because the use of the vehicles is to begin at the onset of fiscal year 2008. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1255, § 42: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly,

that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2007 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2007 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2007."

19-4-901. Rules and regulations generally.

The Chief Fiscal Officer of the State shall promulgate rules and regulations with respect to travel and travel allowances and prescribe the forms and procedures for reporting, approving, and paying such travel allowances for all officers and employees of the state government or for other persons who are authorized to carry out official duties in connection with the business of the state.

History. Acts 1973, No. 876, § 16; A.S.A. 1947, § 13-342.

Publisher's Notes. Acts 1999, No. 646, § 1, provided: "The State Office of Emergency Services shall hereafter be known as the Arkansas Department of Emergency Management. Any provisions of the Arkansas Code not corrected by this act

shall be corrected by the Arkansas Code Revision Commission to reflect the title 'Arkansas Department of Emergency Management' instead of 'State Office of Emergency Services' or any similar titles that now apply to the State Office of Emergency Services."

19-4-902. Authorization for travel.

(a)(1) The responsibility for authorizing travel, or any expenses in connection therewith, shall be placed upon the board or commission in charge or upon the administrative head of each state agency.

(2) No travel expenses shall be authorized or allowed without the approval of the board, commission, or administrative head of any agency.

(b) It shall be the responsibility of the administrative head of any agency to keep on file in the place of business of the agency, subject to audit, copies of all supporting documents and required receipts for expenses incurred in connection with the travel authorizations and allowances for persons traveling in behalf of the agency.

History. Acts 1973, No. 876, § 16;
A.S.A. 1947, § 13-342; Acts 2001, No.
1453, § 24.

19-4-903. Standard reimbursements and special authorizations.

(a)(1) Except for special authorization by the Chief Fiscal Officer of the State, reimbursement for meals and lodging while traveling on official business of the state shall not exceed the maximum rates as prescribed by the Federal Travel Directory published by the United States General Services Administration.

(2) Requests for special authorization shall be limited to those rare occasions where unusual circumstances may cause the existing rates to be inadequate and shall be set out in writing in such detail as shall be required in the state travel procedures and shall be executed in behalf of each individual traveler for each special authorized occasion. Provided however, that requests for special authorization by employees of institutions of higher education shall be subject to the approval of the chief executive officer of the institution and not the Department of Finance and Administration.

(3) Under such emergency conditions as shall be determined by the Governor, the limitations of this subsection with respect to meals and lodging may be waived or modified.

(b)(1)(A) Unless otherwise provided by law, reimbursement for the use of privately owned motor vehicles while traveling on official business for the state shall not exceed the allowable rate of the Internal Revenue Service per mile for business use of privately owned motor vehicles.

(B) A state agency director may authorize reimbursement for travel expenses for meals, lodging, and private automobile or airplane usage at amounts less than that established under the authority of this section.

(C) The Chief Fiscal Officer of the State by regulation may establish procedures and the rate for reimbursing individuals for the use of privately owned airplanes while traveling on official business for the state.

(2)(A) Any employee of the State of Arkansas who utilizes, but whose job does not require the employee to utilize, a state-owned motor vehicle for transportation to or from his or her permanent residence from or to his or her official station on a daily basis shall reimburse the fund from which the operating expenses of the motor vehicle are paid at the rate of fifteen cents (15¢) per mile for each mile, or portion thereof, in excess of ten (10) miles each way.

(B) All state-owned or leased vehicles shall be for official business use only.

(c) The Chief Fiscal Officer of the State shall promulgate rules and regulations to implement the provisions of this subchapter.

History. Acts 1973, No. 876, § 16; 1974 § 7; A.S.A. 1947, § 13-342; Acts 1987, No. (Ex. Sess.), No. 16, § 1; 1977, No. 462, 81, § 1; 1991, No. 1222, §§ 1, 2; 1997, No. § 1; 1979, No. 890, § 1; 1985, No. 365, 795, § 1.

19-4-904. Exempt persons and agencies.

(a) The limitations of this subchapter relating to travel regulations shall not be applicable to the constitutional or elective officials and their employees, or official guests of the state. The provisions of this subchapter shall not be used to supersede or set aside the provisions of law providing for fixed allowances, established amounts for per diem, or to special travel privileges provided by law for specific purposes where such allowances exceed those authorized in this subchapter.

(b)(1) Personal reimbursement will not be allowed to any state official, state employee, or any other person traveling on official business for expenses covering personal entertainment, flowers, valet service, laundry and cleaning, or other personal expenses, as those expenses shall be defined in the state travel regulations. All such persons shall be required to submit their travel reimbursement requests upon forms prescribed by the Department of Finance and Administration, itemized in such detail as shall be necessary to carry out the purposes and intent of this section.

(2) The tip reimbursement amount shall not exceed fifteen percent (15%) of the meal amount expended.

(3) The total reimbursement for meals and tips shall not exceed the maximum rates prescribed by the Arkansas Financial Management Guide published by the Office of Accounting of the Department of Finance and Administration.

(c) The cost of meals, lodging, and mileage of state employees who are designated by a supervisor or agency director to attend official or special board meetings or other functions recognized as being in the performance of their official duties may be paid either as reimbursement to the employee or on direct billing, in the case of meals and lodging, subject to approval of the superior.

(d) It is recognized that within the state-supported institutions of higher education there exists an obligatory inherent cost of providing travel expenses for a group or number of students who, when accompanied by those who instruct the students in the fundamentals of a competitive sport and direct team strategy, must travel and be recognized as a cohesive unit representing not only their institution, but exemplifying the State of Arkansas in their behavior, attitudes, interests, presentation, and conduct. In these circumstances the payment of group travel expenses, including those of students and employees, may be authorized as follows:

- (1) Meals and lodging;
- (2) Transportation;
- (3) Entertainment, within reasonable limits, to ease the pressure on students of their objectives;
- (4) Costs of group activities, including gratuities, laundry, cleaning, and favors; and

(5) Other personal expenses to be paid only from auxiliary funds not inconsistent with standards, rules, regulations, or prohibitions established by recognized national or state governing associations pertaining to the respective students and employees and the institutions they are representing.

History. Acts 1973, No. 876, § 16; 1981, No. 741, § 3; 1985, No. 365, § 7; A.S.A. 1947, § 13-342; Acts 1997, No. 250, § 174; 2007, No. 715, § 1. **Amendments.** The 2007 amendment deleted “tips” following “entertainment” in present (b)(1), and added (b)(2) and (3).

CASE NOTES

Cited: Clark v. State, 308 Ark. 453, 824 S.W.2d 345 (1992).

19-4-905. State-owned motor vehicles generally.

- (a) All state-owned motor vehicles which are purchased under the authority of the Chief Fiscal Officer of the State shall be licensed in such manner so as to identify each vehicle as state property.
- (b) The Chief Fiscal Officer of the State shall provide a special license plate suitable for all state-owned motor vehicles and shall establish procedures for the purpose of supplying information on all state-owned motor vehicles, both those which are purchased and those which are sold, traded in, or otherwise disposed of.
- (c) The Chief Fiscal Officer of the State shall make rules and regulations for obtaining the required license plates and for returning the plates when the vehicles are disposed of and shall notify all state agencies of procedures to be followed.
- (d) Each agency shall be required to pay the regular license fee for the special state property license plate in the manner prescribed by the department.
- (e) In the event the best interests of the state would be served by not displaying a special tag, such as in police work, an exception to the provisions of this section may be obtained only upon the written approval of the Governor.

History. Acts 1973, No. 876, § 16; A.S.A. 1947, § 13-342.

19-4-906. Motor vehicle restrictions and authorizations.

(a) None of the funds appropriated for the various state agencies, authorities, boards, commissions, departments, and institutions of higher education listed below shall be used to purchase, lease for over thirty (30) days, operate, repair, or provide services for more than the maximum number of passenger motor vehicles as set out in this section, except in an emergency as proclaimed by the Governor. Passenger motor vehicles are defined as those licensed for highway use, including, but not limited to, automobiles, trucks, and vans. Mileage reimburse-

ment for employees' utilization of their personal automobiles shall not be deemed to be included in this restriction.

Item No.	Agency, Authority, Board, Commission, or Institution of Higher Education	Maximum Authorized Number of Passenger Motor Vehicles in any Year
(001)	Abstracters' Board	0
(002)	Administrative Office of the Courts	3
(003)	Adv. Council for Vo-Tech Education	2
(004)	Arkansas Board of Chiropractic Examiners	0
(005)	Arkansas Board of Hearing Instrument Dispensers	0
(006)	Arkansas Board of Podiatric Medicine	0
(007)	Arkansas Building Authority	22
(008)	Arkansas Bureau of Standards	34
(009)	Arkansas Cemetery Board	0
(010)	Arkansas Code Revision Commission	0
(011)	Arkansas Commission on Law Enforcement Standards of Training	15
(012)	Arkansas Crime Information Center	11
(013)	Arkansas Department of Aeronautics	1
(014)	Arkansas Department of Emergency Management	15
(015)	Arkansas Department of Environmental Quality	57
(016)	Arkansas Development Finance Authority	3
(017)	Arkansas Economic Development Council	31
(018)	Arkansas Fire Protection Licensing Board	0
(019)	Arkansas Forestry Commission	396
(020)	Arkansas Geological Survey	18
(021)	Arkansas History Commission, Department of Parks and Tourism	3
(022)	Arkansas Livestock and Poultry Commission	81
(023)	Arkansas Manufactured Home Commission	3
(024)	Arkansas Motor Vehicle Commission	5
(025)	Arkansas Natural Resources Commission	8
(026)	Arkansas Northeastern College	26
(027)	Arkansas Psychology Board	0
(028)	Arkansas Public Employees' Retirement System	5

Item No.	Agency, Authority, Board, Commission, or Institution of Higher Education	Maximum Authorized Number of Passenger Motor Vehicles in any Year
(029)	Arkansas Public Service Commission	27
(030)	Arkansas Real Estate Commission	3
(031)	Arkansas School for Mathematics, Sciences, and the Arts	14
(032)	Arkansas School for the Blind	8
(033)	Arkansas School for the Deaf	14
(034)	Arkansas Science & Technology Authority	1
(035)	Arkansas Social Work Licensing Board	0
(036)	Arkansas Soybean Promotion Board	0
(037)	Arkansas Spinal Cord Commission	3
(038)	Arkansas State Board of Architects	0
(039)	Arkansas State Board of Dental Examiners	1
(040)	Arkansas State Board of Landscape Architects	0
(041)	Arkansas State Board of Massage Therapy	0
(042)	Arkansas State Board of Nursing	1
(043)	Arkansas State Board of Pharmacy	1
(044)	Arkansas State Board of Public Accountancy	0
(045)	Arkansas State Board of Registration for Foresters	0
(046)	Arkansas State Board of Registration for Professional Soil Classifiers	0
(047)	Arkansas State Board of Sanitarians	0
(048)	Arkansas State Department of Health Building Commission	0
(049)	Arkansas State Game and Fish Commission	400
(050)	Arkansas State Highway and Transportation Department	43
(051)	Arkansas State Highway and Transportation Department	2,300
(052)	Arkansas State Highway and Transportation Department — (NOAA)	0
(053)	Arkansas State Highway Employees Retirement System	0
(054)	Arkansas State Library	29

Item No.	Agency, Authority, Board, Commission, or Institution of Higher Education	Maximum Authorized Number of Passenger Motor Vehicles in any Year
(055)	Arkansas State Medical Board	0
(056)	Arkansas State Police	725
(057)	Arkansas State University	131
(058)	Arkansas State University — Beebe	8
(059)	Arkansas State University — Mountain Home	10
(060)	Arkansas State University — Newport	10
(061)	Arkansas State University System	9
(062)	Arkansas Student Loan Authority	2
(063)	Arkansas Teacher Retirement System	4
(064)	Arkansas Tech University	55
(065)	Arkansas Waterways Commission	1
(066)	Black River Technical College	12
(067)	Board of Corrections	6
(068)	Board of Examiners in Speech-Language Pathology and Audiology	0
(069)	Burial Association Board	2
(070)	Commission on Water Well Construction	2
(071)	Contractors Licensing Board	1
(072)	Cossatot Community College of the University of Arkansas	20
(073)	Department of Arkansas Heritage	11
(074)	Department of Correction	254
(075)	Department of Education	10
(076)	Department of Finance and Administration — Alcoholic Beverage Control Division	22
(077)	Department of Finance and Administration — Alcoholic Beverage Control Division — Administration Division	1
(078)	Department of Finance and Administration — Management Services Division	44
(079)	Department of Finance and Administration — Racing Division	1
(080)	Department of Finance and Administration — Revenue Division	168
(081)	Department of Health	111
(082)	Department of Higher Education	2

Item No.	Agency, Authority, Board, Commission, or Institution of Higher Education	Maximum Authorized Number of Passenger Motor Vehicles in any Year
(083)	Department of Human Services	444
(084)	Department of Information Services	7
(085)	Department of Labor	9
(086)	Department of Parks and Tourism	187
(087)	Department of Workforce Services	27
(088)	Dept. of Education — Migrant Student Record Transfer System	1
(089)	Dept. of Education — Vo-Tech Division	22
(090)	Dept. of Education — Vo-Tech Schools	280
(091)	Dept. of Veterans' Affairs and the Arkansas Veterans' Home	11
(092)	Disabled Veterans' Service Office	0
(093)	East Arkansas Community College	10
(094)	Educational Television Commission	14
(095)	Health Services Permit Agency	1
(096)	Henderson State University	45
(097)	Liquefied Petroleum Gas Board	4
(098)	Mid-South Community College	13
(099)	National Park Community College	16
(100)	North Arkansas College	28
(101)	Northwest Arkansas Community College	20
(102)	Office of the Prosecutor Coordinator	0
(103)	Oil and Gas Commission	17
(104)	Ouachita Technical College	10
(105)	Ozarka College	12
(106)	Phillips Community College of the University of Arkansas	27
(107)	Pulaski Technical College	25
(108)	Revenue Building Commission	0
(109)	Rich Mountain Community College	12
(110)	SAU-Tech — Camden	15
(111)	SAU-Tech — Environmental Academy	3
(112)	SAU-Tech — Fire Training Academy	22
(113)	South Arkansas Community College	20
(114)	Southeast Arkansas College	6
(115)	Southern Arkansas University — Magnolia	46
(116)	State Athletic Commission	0

Item No.	Agency, Authority, Board, Commission, or Institution of Higher Education	Maximum Authorized Number of Passenger Motor Vehicles in any Year
(117)	State Bank Department	22
(118)	State Board of Barber Examiners	0
(119)	State Board of Collection Agencies	0
(120)	State Board of Cosmetology	0
(121)	State Board of Embalmers & Funeral Directors	0
(122)	State Board of Registration for Professional Engineers and Land Surveyors	0
(123)	State Crime Laboratory	15
(124)	State Department for Social Security Administration Disability Determination	3
(125)	State Insurance Department	6
(126)	State Military Department	20
(127)	State Plant Board	30
(128)	State Securities Department	5
(129)	University of Arkansas at Fayetteville	594
(130)	University of Arkansas at Fort Smith	29
(131)	University of Arkansas at Little Rock	75
(132)	University of Arkansas at Monticello	64
(133)	University of Arkansas at Pine Bluff	75
(134)	University of Arkansas Community College at Batesville	10
(135)	University of Arkansas Community College at Hope	20
(136)	University of Arkansas Community College at Morrilton	16
(137)	University of Arkansas for Medical Sciences	94
(138)	University of Central Arkansas	100
(139)	Veterans' Child Welfare Service Office	0
(140)	Veterinary Medical Examining Board	0
(141)	War Memorial Stadium Commission	3
(142)	Workers' Compensation Commission	25

(b)(1) The General Assembly recognizes that, in some cases, motor vehicles are donated to educational institutions and agencies primarily for use in automotive repair and maintenance courses and in instructional programs for truck operators and that such motor vehicles are

not normally used for other purposes by the institutions and agencies and should not be included in the maximum number of authorized passenger vehicles prescribed for such institutions and agencies in this section.

(2)(A) Therefore, motor vehicles donated to educational institutions and agencies primarily for use in programs of instruction in automotive maintenance and repair, in operator training, and in related instructional programs shall not be included for the purpose of determining the number of vehicles authorized for any such institutions or agencies.

(B) The provisions of this section shall not be applicable to these motor vehicles.

(c)(1) The Department of Human Services is exempt from the provisions of this section.

(2) The Department of Human Services may purchase vehicles utilizing federal funds and the appropriate state matching funds required.

History. Acts 1983, No. 490, §§ 1, 2; 1985, No. 649, § 44; 1985, No. 888, §§ 22, 23; A.S.A. 1947, §§ 13-342.1, 13-342.3; Acts 1987, No. 921, § 19; 1989, No. 790, § 1; 1989 (1st Ex. Sess.), No. 252, § 9; 1993, No. 447, § 9; 1997, No. 540, § 40; 1997, No. 948, § 3; 1999, No. 646, § 56; 1999, No. 1164, § 156; 1999, No. 1398, § 28; 2001, No. 739, §§ 2, 3; 2001 No. 1669, § 29; 2001, No. 1800, § 2; 2005, No. 1869, §§ 1-28; 2005, No. 2123, § 31; 2007, No. 186, § 3; 2007, No. 711, § 1; 2007, No. 1255, § 35.

Amendments. The 2005 amendment by No. 1869, in (a), substituted "50" for "40" in (010), "9" for "7" in (061), "45" for "35" in (070), "563" for "463" in (115), "75" for "50" in (116), "64" for "47" in (117), "49" for "44" in (118), "73" for "65" in (119), "75" for "48" in (120), "16" for "10" in (128);

rewrote (066), (079), (081), (086), (098), and (126); and added (130) through (141).

The 2005 amendment by No. 2123 substituted "73" for "65" in (119).

The 2007 amendment by No. 186 substituted "Arkansas Building Authority" for "State Building Services" in (a)(104).

The 2007 amendment by No. 711, in the table in (a), made the following substitutions: "131" for "96" in (008), "55" for "50" in (010), "10" for "9" in (061), "28" for "26" in (081), "12" for "10" in (092), "20" for "17" in (098), "3" for "2" and added "Academy" in (099), "22" for "19" in (100), "15" for "8" in (101), "594" for "563" in (115), "75" for "49" in (118), "94" for "73" in (119), "100" for "75" in (120), "20" for "16" in (128), "13" for "11" in (130), "10" for "9" in (136), "20" for "13" in (138); and added (142).

The 2007 amendment by No. 1255 substituted "94" for "73" in (a)(119).

19-4-907. Motor vehicle records.

The Chief Fiscal Officer of the State may direct all state agencies to maintain records with respect to all state-owned motor vehicles and may require that the agencies file reports on the vehicles covering the operating costs thereof.

History. Acts 1973, No. 876, § 16; A.S.A. 1947, § 13-342.

SUBCHAPTER 10 — OIL COMPANY CREDIT CARDS

SECTION.

19-4-1001. Definition.

19-4-1002. Daily allowances, etc., not affected.

19-4-1003. [Repealed.]

19-4-1004. [Repealed.]

SECTION.

19-4-1005. Responsibility for use.

19-4-1006. Rules and regulations — Records.

19-4-1007. No use of other credit cards.

19-4-1008. Revolving funds for expenses.

Effective Dates. Acts 1979, No. 676, § 9: Apr. 2, 1979. Emergency clause provided: "It is hereby determined by the Arkansas General Assembly that in order to provide for the proper accounting of services received by the State of Arkansas through the use of credit cards that the use of credit cards be restricted to oil company credit cards solely. Therefore an emergency is hereby declared to exist and that this Act, being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after the date of its passage and approval."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency

is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2003, No. 656, § 10: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that proper and effective management requires that changes to the finance and accounting laws of the state begin on the first day of the fiscal year; that the changes being made are important to the financial well being of the state particularly during the difficult financial climate the state is currently facing; and that this act is immediately necessary to allow for the finance and accounting changes to go into effect on the first day of the fiscal year for the proper and effective management of this state. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2003."

19-4-1001. Definition.

As used in this subchapter, the term "credit cards" means only those credit cards issued to state agencies, boards, or commissions for which the state agencies, boards, or commissions assume responsibility for payment.

History. Acts 1979, No. 676, § 1; A.S.A 1947, § 12-2378; Acts 2003, No. 656, § 2.

19-4-1002. Daily allowances, etc., not affected.

This subchapter in no way changes the maximum daily allowance for meals and lodging authorized in this chapter for an individual traveling on official state business within or beyond the borders of this state, nor

does it change any special authorizations, exemptions, or limitations set forth in this chapter.

History. Acts 1979, No. 676, § 2; A.S.A. 1947, § 12-2378.1.

19-4-1003. [Repealed.]

Publisher’s Notes. This section, concerning eligibility for the use of oil company credit cards by state employees, was

repealed by Acts 2003, No. 656, § 3. The section was derived from Acts 1979, No. 676, § 3; A.S.A. 1947, § 12-2378.2.

19-4-1004. [Repealed.]

Publisher’s Notes. This section, concerning requests for the use of oil company credit cards by state employees, was

repealed by Acts 2003, No. 656, § 4. The section was derived from Acts 1979, No. 676, § 5; A.S.A. 1947, § 12-2378.4.

19-4-1005. Responsibility for use.

- (a) The responsibility for ensuring that only authorized expenditures are paid for by use of state credit cards for which the state agency assumes responsibility for payment and the collection for any unauthorized expenditures which may occur rests with the board, commission, or administrative head in charge of the agency.
- (b) The Chief Fiscal Officer of the State shall not be liable for any unauthorized expenditures through the use of state credit cards for which the state agency assumes liability for payment.

History. Acts 1979, No. 676, § 5; A.S.A. 1947, § 12-2378.4; Acts 2003, No. 656, § 5.

19-4-1006. Rules and regulations — Records.

The Chief Fiscal Officer of the State shall promulgate rules and regulations with respect to the obtaining and utilization of credit cards in payment of products and services and prescribe the procedures for reporting, approving, and paying for products and services purchased with state-owned oil company credit cards. He shall also prescribe the necessary records to be maintained and the supporting documentation to be provided with each voucher presented for payment of these charges.

History. Acts 1979, No. 676, § 4; A.S.A. 1947, § 12-2378.3.

19-4-1007. No use of other credit cards.

- (a) If it is determined by the Chief Fiscal Officer of the State to be essential to enable an agency, board, or commission to effectively carry out its responsibilities, the Chief Fiscal Officer of the State may

authorize an agency, board, or commission, or certain employees thereof, to use state credit cards for which the state agency assumes liability for payment, under rules and regulations as may be prescribed by the Chief Fiscal Officer of the State.

(b) No credit cards shall be used except those approved by the Chief Fiscal Officer of the State.

History. Acts 1979, No. 676, § 6; A.S.A. 1947, § 12-2378.5; Acts 2003, No. 656, § 6.

19-4-1008. Revolving funds for expenses.

(a)(1) The Chief Fiscal Officer of the State is authorized to promulgate appropriate rules and regulations authorizing state agencies, boards, commissions, and institutions of higher learning to establish revolving funds which shall be within such limitations as the Chief Fiscal Officer of the State may prescribe or to make advances of expense funds for authorized travel by officials and employees of state agencies, boards, commissions, and institutions of higher learning whose travel is in conjunction with institutionally sponsored events or programs. The advanced funds shall be reimbursed by the individual borrowing the funds from moneys to the individual upon filing an authorized expense account in connection with the travel.

(2) These funds shall be used to make advances of expense funds for authorized travel by officials and employees of state agencies, boards, commissions, and institutions of higher learning whose travel is in conjunction with institutionally sponsored events or programs.

(3) These funds shall be reimbursed by the individual borrowing the funds from moneys to the individual upon filing his or her authorized expense account in connection with his or her travel.

(b) The regulations may authorize the state agency, board, commission, or institution of higher learning to require the employee to file an agreement authorizing the agency to recover any amounts advanced for travel expense purposes from the amounts claimed and allowed the employee or student as reimbursement for actual expenses incurred, to recover them from the next or future salary payments to the employee, or add them to the receivables account of the student.

History. Acts 1979, No. 676, § 6; A.S.A. 1947, § 12-2378.5; Acts 1995, No. 1258, § 1; 2001, No. 1453, § 26.

SUBCHAPTER 11 — APPROVAL OF EXPENDITURES

SECTION.

19-4-1101. Examination and approval required.

19-4-1102. [Repealed.]

19-4-1103. Responsibilities of agency heads.

SECTION.

19-4-1104. Duty to examine and approve.

19-4-1105. Examination and approval generally.

19-4-1106. Erroneous or improper payments.

SECTION.

19-4-1107. Supporting documents generally.

SECTION.

19-4-1108. Retention of documents.
19-4-1109. Procurement contracts.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes

and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ... "

Acts 1997, No. 14 contained a preamble which read: "WHEREAS, the public employees retirement system is not able to maximize interest earnings capability under the current system of processing vouchers for retirees; and

"WHEREAS, it is the intent of this act to allow the public employees retirement system to process retiree benefit vouchers in a manner which will improve the interest earnings capability of their funds; and

"WHEREAS, the acceptable proposed method of financing public employees retirement funds will require the auditor of state to issue paper or electronic warrants for retiree benefits without regard to balances in the state treasury funds, but the state treasurer shall have sufficient balances on hand in order to redeem these warrants."

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1977, No. 486, § 6: Mar. 18, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that certain general accounting and budgetary procedures are outdated and should be changed in order to properly exercise fiscal responsibility in administering the affairs of state government, and that the immediate passage of this Act is necessary to implement such changes. Therefore an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1979, No. 623, § 3: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that there is an immediate need to establish a more responsive and responsible State government and to establish executive authority in those areas in which executive responsibility presently lies, with a consequent saving of unnecessary administrative expenses for the taxpayers. Therefore, an emergency is hereby declared to exist, and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1979, No. 833, § 12: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the General Accounting and Budgetary Procedures Law of Arkansas requires amendment to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1985, No. 324, § 6: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1985 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the

effective date of this Act beyond July 1, 1985 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1989, No. 402, § 7: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that current State accounting and budgetary procedures cause considerable expense to and place undo restrictions on Institutions of Higher Education; that the recovery of general revenue fund balances from the Vocational-Technical Schools and the State Scholarship Assistance Grants Program restrict educational opportunities for the citizens of this State; and that the provisions of this Act will remedy such situations. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1989."

Acts 1991, No. 21, § 6: Feb. 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly, that certain provisions of previous enactments of the Arkansas General Assembly providing for the preexpenditure voucher examination and approval of cash funds of the various State Agencies were not incorporated into the Arkansas Code of 1987 Annotated; that such provisions are vitally necessary in order to ensure that the expenditure of Cash Funds are processed in such a manner as to protect the financial integrity of the State; and that this Act will restore such previous enactments of law. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1997, No. 860, § 10: Mar. 27, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that no appropriation has been provided by the General Assembly for the implementation of amendment

74 to the Arkansas Constitution and that the distribution of the property taxes to be received by the State Treasurer must begin as soon as possible so that local school districts are not harmed. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval.”

Acts 1999, No. 714, § 5: July 1, 1999. Emergency clause provided: “It is hereby found and determined by the Eighty-second General Assembly that the effective fiscal administration of the retirement systems covered by this act will be aided by the implementation of the act; and that for the effective administration of this act, it should become effective at the same time as the beginning of the State’s fiscal year. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999.”

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: “It is found and determined by the General Assembly that proper and effective management requires that changes to the state’s finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001.”

Acts 2003, No. 656, § 10: July 1, 2003. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that proper and effective management requires that changes to the finance and accounting laws of the state begin on the first day of the fiscal year; that the changes being made are important to the financial well

being of the state particularly during the difficult financial climate the state is currently facing; and that this act is immediately necessary to allow for the finance and accounting changes to go into effect on the first day of the fiscal year for the proper and effective management of this state. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2003.”

Acts 2005, No. 1149, § 2: Mar. 18, 2005. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the vouchers written on the Arkansas District Judge Retirement System should be paid at the time of presentment upon certification of the Chief Fiscal Officer of the State that funds are available; and that the expenses of the Arkansas District Judge Retirement System are a just expense of the state that must be paid. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

Acts 2007, No. 177, § 15: July 1, 2007. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that this bill affects the structure of the Arkansas District Judge Retirement System and the Arkansas Public Employees’ Retirement System and the ideal time to make revisions to the retirement systems is at the beginning of the state’s fiscal year. Therefore, an emergency is declared to exist and this act being necessary for the preservation of public peace, health, and safety shall become effective on July 1, 2007.”

19-4-1101. Examination and approval required.

(a) The expenditure of all funds deposited in the State Treasury shall be subject to examination and approval in the manner provided for by

this subchapter before the proposed expenditure is approved for payment from such funds.

(b) Funds of state agencies which are not required by law to be deposited in the State Treasury shall be subject to the procedures as required by § 19-4-801 et seq.

(c) The Legislative Auditor shall have authority, in connection with any examination of the fiscal activities of any agency, to audit any of the funds of the agency.

History. Acts 1973, No. 876, § 15; 341; Acts 1991, No. 21, § 2; 2001, No. 1979, No. 833, §§ 6, 7; A.S.A. 1947, § 13- 1453, § 27.

19-4-1102. [Repealed.]

Publisher's Notes. This section, concerning exemption from the preexpenditure voucher examination, was repealed by Acts 2001, No. 1453, § 28. The section

was derived from Acts 1979, No. 623, § 1; A.S.A. 1947, § 13-341.1; Acts 1989, No. 402, § 1.

19-4-1103. Responsibilities of agency heads.

(a) It shall be the responsibility of each executive head of a state agency to establish adequate internal administrative procedures and controls to ensure prompt and accurate payment of obligations in order to promote good public relations and to take advantage of all available discounts. It shall also be the responsibility of each executive head of a state agency to establish adequate administrative procedures to ensure that all financial transactions of the agency are posted in the state's financial management system in accordance with procedures established by the Chief Fiscal Officer of the State.

(b) It shall also be the responsibility of the agency head to establish a system of pre-audit within his or her agency to ensure that checks and vouchers, before being released by the agency, are prepared in accordance with all applicable purchasing and fiscal laws, rules, and regulations by performing the following functions. He or she shall determine that:

(1) Services, materials, supplies, and equipment received comply with specifications indicated on purchase documents;

(2) Quantities received, as being indicated on the invoice, agree with those shown on the receiving report;

(3) Unit prices agree with those indicated on the purchase documents;

(4) The extensions and footings of the invoice are correct;

(5) The voucher or check is prepared in sufficient time to take advantage of all available discounts being offered;

(6) Sufficient appropriation and funds are available for payment of the obligation; and

(7) The obligation was incurred in conformity with all purchasing and fiscal laws.

(c) It shall also be the responsibility of the agency head to establish that:

(1) Every voucher for a proposed disbursement is approved by the bonded disbursing officer of the agency issuing the voucher or by his or her authorized agent;

(2) An appropriation has been made to cover the proposed disbursement and that there is sufficient balance remaining in the appropriation account and in the fund against which it is drawn to ensure that the voucher can be converted into a valid warrant;

(3) The proposed disbursement has been drawn on the proper voucher form and the name and address of the disbursing agency and the name and address of the vendor or payee is properly identified on the voucher form;

(4) The proposed voucher is prepared in accordance with the established general accounting procedures relating to appropriation titles and codes and the proposed transactions are identified and classified in accordance with the administrative regulations on the subject; and

(5) The voucher for the proposed disbursement is accompanied by proper supporting documentation, as evidence that the indebtedness has been incurred and that the amount for which the voucher is written corresponds with such evidence.

History. Acts 1973, No. 876, § 15; 1979, No. 833, §§ 6, 7; A.S.A. 1947, § 13-341; Acts 2001, No. 1453, § 29.

19-4-1104. Duty to examine and approve.

It shall be the duty of the Chief Fiscal Officer of the State to design the state's financial management system to provide reasonable assurances that financial transactions conform to the provisions of law and regulation. He or she shall not be required to pass upon the propriety of any financial transaction if it is found to conform to the provisions of this subchapter. However, the Chief Fiscal Officer of the State may perform examinations of transactions to determine the propriety of the transactions in conformity with applicable laws and regulations.

History. Acts 1973, No. 876, § 15; A.S.A. 1947, § 13-341; Acts 2001, No. 1453, § 30.

19-4-1105. Examination and approval generally.

Before any voucher for the disbursement of funds in the State Treasury is presented to the Auditor of State for the issuance of his or her warrant thereon, it shall be recorded in the state's financial management system in accordance with procedures established by the Chief Fiscal Officer of the State. The Auditor of State shall have the authority to perform an examination, under the procedures established

in this section, as he or she deems advisable before issuing his or her warrant in the payment of the voucher.

History. Acts 1973, No. 876, § 15; 1985, No. 324, § 2; A.S.A. 1947, § 13-341; Acts 2001, No. 1453, § 31. **Cross References.** Arkansas State Highway Employees' Retirement System Fund, § 19-5-918.

19-4-1106. Erroneous or improper payments.

The responsibility for recovery of erroneous or improper payments shall be with the state agency head or the bonded disbursing officer, or his or her designated bonded assistant; the Chief Fiscal Officer of the State, the Auditor of State, or the Treasurer of State shall not be liable under their surety bonds for any erroneous or improper payments so made.

History. Acts 1973, No. 876, § 15; A.S.A. 1947, § 13-341.

19-4-1107. Supporting documents generally.

Supporting documents for the disbursement of state funds shall include the following:

(1) In connection with purchasing procedure, the Chief Fiscal Officer of the State shall prescribe and define the necessary documents and other evidence which shall be for the purpose of determining whether the proper purchasing procedures have been complied with;

(2)(A) In all instances when the evidences of indebtedness are represented by vendors' invoices, the agency shall retain in the permanent file of the business office of the agency the original invoice and corresponding documentation in accordance with procedures established by the Chief Fiscal Officer of the State.

(B) In those instances when the daily transactions with vendors are numerous, such as in the case of retail service station purchases, the Chief Fiscal Officer of the State may prescribe the use of monthly statements from the vendors as supporting documents for the vouchers;

(3) In connection with printing contracts provided for by the Arkansas Constitution and laws of this state, the supporting documents shall be those prescribed by the Auditor of State or by the Department of Finance and Administration as appropriate;

(4)(A) In connection with the laws or regulations governing travel, when individuals are reimbursed for expenses incurred for travel in connection with their official duties, the supporting papers shall be the forms or statements of such expenses prescribed by the Chief Fiscal Officer of the State.

(B) In the case of per diem or other expenses established by law, the disbursing officer shall attach to the vouchers issued in payment of such allowances a citation of his or her authority for making such payments;

(5)(A) Any indebtedness or expense incurred in connection with an approved resolution of any state board or commission shall be made a part of the permanent minutes of the board or commission.

(B) Copies of the resolution or minutes authorizing any indebtedness or expense shall be attached to the vouchers issued in payment of any indebtedness or expense; and

(6)(A)(i) The Chief Fiscal Officer of the State shall prescribe the forms of the vouchers to be used and the procedure to be followed in making payments in instances when the General Assembly has authorized grants:

(a) To public schools, public welfare recipients, counties, and municipalities;

(b) For other purposes specifically provided for by law;

(c) For payments made to individuals under retirement systems; and

(d) For income tax refunds.

(ii) The Chief Fiscal Officer of the State may review all disbursements to determine that the disbursements are issued in accordance with their respective appropriations and that there are sufficient funds to cover all the payments.

(B) In the case of vouchers written upon the Public School Fund for state equalization aid, the Auditor of State shall process warrants to pay the vouchers upon certification by the Chief Fiscal Officer of the State that funds are available from general revenues available for distribution or from other sources for the benefit of the Public School Fund with which to pay the warrants when they are presented for payment.

(C) In the case of payments made to welfare recipients under the welfare laws of this state, the approved list of welfare recipients may be certified directly to the Auditor of State, who shall approve the issuance of warrants upon certification by the Chief Fiscal Officer of the State that funds are available from general revenues available for distribution or from other sources for the benefit of the Department of Human Services Grants Fund Account of the Department of Human Services Fund with which to pay the warrants when they shall be presented for payment.

(D) In the case of vouchers written upon the Arkansas Public Employees' Retirement System Fund, the Arkansas Local Police and Fire Retirement System Fund, the State Police Retirement Fund, the Arkansas Judicial Retirement System Fund, and the Arkansas Teacher Retirement System Fund for retiree benefits, the Auditor of State shall process paper or electronic warrants to pay the vouchers upon certification by the Chief Fiscal Officer of the State that funds are available from the Arkansas Public Employees' Retirement System, the Arkansas Local Police and Fire Retirement System, the State Police Retirement System, the Arkansas Judicial Retirement System, and the Arkansas Teacher Retirement System funds with which to pay the warrants when they shall be presented for payment.

(E) In the case of vouchers written upon the Uniform Tax Rate Trust Fund, the Auditor of State shall process warrants to pay the vouchers upon certification by the Chief Fiscal Officer of the State that funds are available for the benefit of the Uniform Tax Rate Trust Fund with which to pay the warrants when they shall be presented for payment.

(F) In the case of vouchers written upon specific funds receiving federal funding, according to the Cash Management Improvement Act of 1990, Pub. L. No. 101-453, Oct. 24, 1990, 104 Stat. 1058, agreement, the Auditor of State shall process warrants and the Treasurer of State shall redeem the warrants presented for payment upon notification by the Chief Fiscal Officer of the State that the state agency director has certified to the Chief Fiscal Officer of the State that:

(i) A federal fund transfer request has been completed and accepted by the federal funding source; and

(ii) Federal funds will be transferred for the benefit of the state fund to pay the warrants.

History. Acts 1973, No. 876, § 15; 1977, No. 486, § 4; A.S.A. 1947, § 13-341; Acts 1997, No. 14, § 1; 1997, No. 860, § 4; 1999, No. 391, § 38; 1999, No. 714, § 1; 2001, No. 1453, § 32; 2003, No. 656, § 7; 2005, No. 1149, § 1; 2007, No. 177, § 5.

Amendments. The 2005 amendment inserted "the Arkansas District Judge Retirement System" twice in (6)(D).

The 2007 amendment deleted "the Arkansas District Judge Retirement Sys-

tem" following "the Arkansas Judicial Retirement System Fund" and following "the Arkansas Judicial Retirement System" in (6)(D).

U.S. Code. The Cash Management Improvement Act of 1990, Pub. L. 101-453, Oct. 24, 1990, 104 Stat. 1058, referred to in (6)(F), is codified as a note under 31 U.S.C.S. § 6501.

19-4-1108. Retention of documents.

(a) The original evidences of indebtedness, including documents prepared in connection with purchasing procedure, and all original contracts, invoices, statements, receipts, petty cash tickets, bank statements, cancelled checks drawn upon bank accounts, and other original supporting papers shall be retained in the permanent file of the business office of each state agency. These documents shall be kept in a safe place subject to audit and shall not be destroyed until authorization is given for their destruction by the Legislative Auditor.

(b) With the approval of the Legislative Auditor of the state, a state agency may retain evidences, to satisfy record retention policies, of indebtedness and other contracts, invoices, statements, receipts, petty cash tickets, bank statements, cancelled checks drawn upon bank accounts, and other supporting papers by microform or a form of stored images in a computer system or other form of computer technology in lieu of retaining the originals of such documents.

History. Acts 1973, No. 876, § 15; A.S.A. 1947, § 13-341; Acts 1997, No. 541, § 2; 2001, No. 1453, § 33.

Cross References. Photographic images of checks, § 14-21-108.

19-4-1109. Procurement contracts.

Each state agency which is authorized by law or under the purchasing procedures of this state to enter into contracts for the procurement of property, commodities, or services shall keep on file in their respective places of business copies of these contracts for public inspection or audit and shall make a copy of any such contract available to the Chief Fiscal Officer of the State when so required by him or her.

History. Acts 1973, No. 876, § 15; A.S.A. 1947, § 13-341; Acts 2001, No. 1453, § 34.

SUBCHAPTER 12 — DISBURSEMENT OF PUBLIC FUNDS

SECTION.

- 19-4-1201. Disbursing officers.
- 19-4-1202. Designation of disburser.
- 19-4-1203. Disbursing agents.
- 19-4-1204. Bond required.
- 19-4-1205. Signature or facsimile.
- 19-4-1206. Duties generally.

SECTION.

- 19-4-1207. Duty to monitor finances.
- 19-4-1208. [Repealed.]
- 19-4-1209. Compliance with other laws.
- 19-4-1210. Revenues insufficient to meet appropriations.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and
"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and
"Whereas, it is necessary for the Execu-

tive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and
"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and
"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and
"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as

they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore"

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1979, No. 833, § 12: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the General Accounting and Budgetary Procedures Law of Arkansas requires amendment to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this act being

necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1993, No. 1073, § 35: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

19-4-1201. Disbursing officers.

(a) For the purpose of compliance with the provisions of this subchapter, the following shall be designated as disbursing officers:

- (1) The executive head of each state department;
- (2) The executive head, or superintendent, of each state institution; and
- (3) The executive secretary of each board or commission having such an officer.

(b) The board having charge of any institution may designate any other full-time employee to act instead of the executive head, and the executive head of any other agency may designate any other full-time employee to act in his or her stead.

(c) All these disbursing officers shall be required to furnish bond to the state in the manner provided by law.

History. Acts 1973, No. 876, § 14; A.S.A. 1947, § 13-340.

A.C.R.C. Notes. The operation of this section was suspended by adoption of a self-insured fidelity bond program for

state officers, officials, and employees, effective July 20, 1987, pursuant to § 21-2-701 et seq. The subsection may again become effective upon cessation of coverage under that program. See § 21-2-702.

19-4-1202. Designation of disburser.

(a) In the event appropriations are made available to a state agency or to a nongovernmental agency or activity and no disbursing officer is provided for by law, the Chief Fiscal Officer of the State and the Auditor of State shall designate a person to act as disbursing officer and fix the amount of bond for such purposes.

(b) In the event that the General Assembly enacts legislation that provides for more than one (1) disbursing officer from a fund or fund account and there are insufficient funds available to finance all appropriations made therein, the Chief Fiscal Officer of the State shall certify the amount of funds and appropriations to be made available for each disbursing officer.

History. Acts 1973, No. 876, § 14; A.S.A. 1947, § 13-340; Acts 1993, No. 1073, § 17.

19-4-1203. Disbursing agents.

In the event the executive head of any state agency shall designate some full-time employee to act as his or her agent in the disbursement of funds under his or her control, then that agent may act without furnishing additional bond if the executive head of that agency shall notify the Chief Fiscal Officer of the State and the Auditor of State in writing of such designation.

History. Acts 1973, No. 876, § 14; A.S.A. 1947, § 13-340; Acts 2001, No. 1453, § 35.

19-4-1204. Bond required.

(a) The disbursement of any funds in the State Treasury, of federal funds granted to the state or any state agency, of bank funds of any state agency, of trust funds of any state agency, or of any other special funds belonging to any state agency shall be done only by a bonded official or bonded employee in the manner prescribed by law.

(b) Each disbursing officer or disbursing agent shall be required to furnish bond in the penal sum required by law or, in the absence of any law on the subject, in an amount fixed by the Chief Fiscal Officer of the State and the Auditor of State with a corporate surety company authorized to do business in this state and conditioned upon the faithful

performance of his or her duties and for the proper accounting for all funds received and disbursed by him or her.

History. Acts 1973, No. 876, § 14; A.S.A. 1947, § 13-340.

A.C.R.C. Notes. The operation of subsection (b) of this section was suspended by adoption of a self-insured fidelity bond program for state officers, officials, and

employees, effective July 20, 1987, pursuant to § 21-2-701 et seq. The subsection may again become effective upon cessation of coverage under that program. See § 21-2-703.

19-4-1205. Signature or facsimile.

The original copy of all checks drawn in connection with the disbursement of public funds for which the disbursing officer is responsible shall bear the manual signature of the disbursing officer or his or her authorized agent, or may contain or bear a mechanically produced facsimile signature of the disbursing officer or his or her authorized agent. Where the Chief Fiscal Officer of the State has determined that the executive head of a state agency has established adequate internal administrative procedures and controls pursuant to law, which determination shall be made only after the Chief Fiscal Officer of the State shall have consulted with the Legislative Auditor, he or she may grant an exemption from manual signatures to allow for a computer-produced digitized signature of the disbursing officer or his or her authorized agent.

History. Acts 1973, No. 876, § 14; Acts 1997, No. 1087, § 1; 2001, No. 1453, 1979, No. 833, § 5; A.S.A. 1947, § 13-340; § 36.

19-4-1206. Duties generally.

(a) The bonded disbursing officer for each state agency or the bonded disbursing officer for any regular or special fund provided for by the General Assembly shall be responsible and held accountable for the proper expenditure of the funds under his or her control.

(b) It shall be the responsibility and duty of each disbursing officer or agent to:

(1) Keep advised as to the availability of the appropriations and funds for which he or she is the disbursing officer and be informed as to the legality of and authority for any obligations which may be incurred before any disbursements are made;

(2) Keep advised as to the laws or administrative regulations relating to general accounting procedures and restrictions for the disbursement of funds; and

(3) Certify that:

(A) Any disbursements which he or she may make are in accordance with the terms of any applicable contracts, purchasing procedure, or other authority;

(B) The services have been performed or the goods received; and

(C) The vendor or payee is entitled to the amount set forth in the check or voucher.

History. Acts 1973, No. 876, § 14;
A.S.A. 1947, § 13-340.

19-4-1207. Duty to monitor finances.

It shall be the duty and responsibility of the head of the agency for which appropriations are authorized and of the agency's disbursing officer to:

(1) Be cognizant at all times of the resources available, including applicable fund balances, revenues, and other income, for financing the appropriations authorized by the General Assembly;

(2) See that no obligations shall be incurred which cannot be lawfully discharged from funds appropriated or available from other sources when they become due and payable; and

(3) Not operate the agency during any fiscal year from the then-current fiscal year's available resources at a level of operations that would require for the succeeding fiscal year funds in addition to those already authorized by the General Assembly.

History. Acts 1973, No. 876, § 14;
A.S.A. 1947, § 13-340; Acts 2001, No.
1453, § 37.

19-4-1208. [Repealed.]

Publisher's Notes. This section, concerning quarterly allotment procedure, was repealed by Acts 2001, No. 1453, § 38. The section was derived from Acts 1973, No. 876, § 14; A.S.A. 1947, § 13-340.

19-4-1209. Compliance with other laws.

The disbursement of funds authorized by the General Assembly shall be limited to the appropriations and the funds made available for the support of such appropriations. The restrictions of the Arkansas Procurement Law, § 19-11-201 et seq., the Uniform Classification and Compensation Act, § 21-5-201 et seq., the Revenue Stabilization Law, § 19-5-101 et seq., and regulations promulgated by the Department of Finance and Administration authorized by law shall be strictly complied with in the disbursement of the funds.

History. Acts 1973, No. 876, § 14;
A.S.A. 1947, § 13-340.

19-4-1210. Revenues insufficient to meet appropriations.

(a) The disbursements of funds shall be subject to the controls of the procedures authorized by this subchapter, other acts of the General Assembly, and rules and regulations established by the Department of Finance and Administration.

(b) In the event that during any fiscal year the governmental revenues available to the state or a state agency are not sufficient to

cover the appropriations made by the General Assembly from such revenues, then:

(1) The bonded disbursing officer for each agency shall be responsible and held accountable for the incurring of any obligations and disbursements of any funds in behalf of the agency for which he or she acts as disbursing officer. It shall be his or her duty to keep advised as to the amount of governmental revenues available for the operation of his or her agency. Each such disbursing officer is prohibited from incurring any obligations in excess of the funds made available by this chapter and other laws providing revenues for any such agency, and all such disbursing officers shall be subject to the restrictions and limitations of this chapter;

(2) The Chief Fiscal Officer of the State shall exercise the powers of his or her office to enforce the fiscal laws of the state to prohibit deficit spending and to promulgate rules and regulations which will require that all agencies comply with such fiscal laws. He or she may require, whenever he or she deems necessary, a financial report from any agency. If any such financial report or any other available information of any agency which has appropriated funds or an agency which has both state and bank funds shall reveal that the agency is in financial distress, then he or she may direct that all of the funds of the agency, including any bank funds, shall be subject to approval under the provisions of this chapter;

(3) If during any year it is determined that the proposed disbursements exceed the amount approved for that year, then, upon direction of the Chief Fiscal Officer of the State, necessary reductions in proposed disbursements shall be made;

(4) If, in accomplishing the necessary reductions in disbursements, it shall be required to reduce the salaries of employees, the reductions shall be made in proportion to existing salaries, and the reductions shall be made in the salaries of all employees, including administrators and directors;

(5) The Chief Fiscal Officer of the State is directed to withhold all distributions of special and general revenues as prescribed in this chapter and in the Revenue Stabilization Law, § 19-5-101 et seq., at any time that a state agency fails to comply with the restrictive provisions of this chapter; and

(6) It is provided that the creditors of any agency shall have first consideration in connection with disbursement of the funds of the agency. If the funds of any agency become depleted to an extent that the creditors cannot be paid from funds on hand or which will become available during the same fiscal year, the Chief Fiscal Officer of the State shall direct the agency to stop incurring obligations until the funds on hand and the funds estimated to become available are sufficient to meet all such obligations.

History. Acts 1973, No. 876, § 14; A.S.A. 1947, § 13-340; Acts 2001, No. 1453, § 39.

SUBCHAPTER 13 — MONITORING FOR DEFICIT SPENDING

SECTION.

19-4-1301. Legislative intent and purpose.

19-4-1302. Provisions supplemental.

19-4-1303. Exemptions.

19-4-1304. Failure to conform to directives and mandates.

SECTION.

19-4-1305. Failure to perform duties.

19-4-1306. Procedures for monitoring agency expenditures and fiscal operations.

Effective Dates. Acts 1983, No. 781, § 7: Mar. 24, 1983. Emergency clause provided: "It is hereby found and determined by the General Assembly that due to the decline in projected revenue collections, and in view of the economic recession that has drastically reduced the growth in revenues required for the operation of essential services of government, that immediate steps must be taken to invoke rigid fiscal restraints to assure that essential governmental services and programs are operated on an orderly basis without creating circumstances that would make it necessary to discontinue or severely curtail the level of essential services of government during prolonged periods of time, and that the immediate passage of this Act is necessary to accomplish such purposes. Therefore, an emergency is hereby

declared to exist and this Act, being immediately necessary for the preservation of the public peace, health, and safety, shall be in full force and effect from and after its passage and approval."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

19-4-1301. Legislative intent and purpose.

(a) This subchapter is intended to be an addition to the provisions of the General Accounting and Budgetary Procedures Law, § 19-4-101 et seq., and other fiscal laws of this state. This subchapter is enacted for the purpose of imposing additional duties and responsibilities upon the Chief Fiscal Officer of the State to monitor state expenditures and financial obligations in order to assure that all state agencies, programs, and services plan and use the funds provided or made available for the support of the essential services of government within their respective jurisdictions. This monitoring shall be done without incurring obligations or commitments which would exhaust the available funds within a time frame of less than twelve (12) months or which would create deficits.

(b) The General Assembly is cognizant of the economic recession that has reduced the growth of state revenues that are available for the operation of many of the programmed commitments or expansions of services of government. By this subchapter the General Assembly intends to strengthen the responsibilities and duties of the Chief Fiscal Officer of the State to provide for the planned and orderly, yet rigid, enforcement of the various laws of this state designed to protect against deficit spending.

(c) It is further the intent and purpose of this subchapter to mandate that all public officials, administrators, and employees charged with the responsibility of administering and disbursing state funds be held strictly accountable for the administration of the programs under their jurisdiction. Those officials, administrators, and employees shall periodically reevaluate and modify, if necessary, the various programs and services under their respective jurisdiction to assure the orderly providing of the greatest possible level of essential services and programs on a regular twelve-month basis, within the limitation of the funds available.

(d) The General Assembly further recognizes that many agencies may have to evaluate and curtail projected or planned program expansions. Many agencies may also have to exercise options to reduce the levels of existing services or program commitments to keep the projected expenditures for such programs or services within the limitations of funds estimated to be available therefor, as provided in this subchapter. It is the intention of the General Assembly that each state agency review its ongoing obligations and services and make the necessary adjustments to provide the greatest possible level of essential services commensurate with the funds available on a year-round, twelve-month basis.

History. Acts 1983, No. 781, § 1; A.S.A. Department of Finance and Administration, § 19-1-201 et seq.
1947, § 13-374.

Cross References. Fiscal duties of

19-4-1302. Provisions supplemental.

This subchapter is intended to be supplemental and in addition to the fiscal laws of this state and shall repeal only such laws and parts of laws as are specifically in conflict with it.

History. Acts 1983, No. 781, § 5; A.S.A.
1947, § 13-378.

19-4-1303. Exemptions.

Funds disbursed by the Arkansas State Highway and Transportation Department and the Arkansas State Game and Fish Commission and the funds appropriated in the general appropriation bill provided for in the Arkansas Constitution, Article 5, § 30, shall be exempt from this subchapter.

History. Acts 1983, No. 781, § 6; A.S.A. 1947, § 13-379.

19-4-1304. Failure to conform to directives and mandates.

(a) If a state agency shall fail or refuse to conform to the directives and mandates of the Chief Fiscal Officer of the State to restrict or curtail its financial obligations or program commitments as intended by this subchapter, the agency head or members of the board or commission responsible therefor may be guilty of misfeasance in office or employment and may be removed from office by appropriate legal proceedings.

(b) The fact that it may be necessary for an agency to reduce existing levels of services in order to conform to orders or directives of the Chief Fiscal Officer of the State, as intended by this subchapter, shall not be lawful justification for failure to conform thereto.

History. Acts 1983, No. 781, § 3; A.S.A. 1947, § 13-376.

19-4-1305. Failure to perform duties.

If the Chief Fiscal Officer of the State fails to perform his or her duties as mandated under the provisions of this subchapter and within the time limitations set forth in it, he or she shall be guilty of misfeasance of his or her office and may be removed from office in the manner provided by law.

History. Acts 1983, No. 781, § 4; A.S.A. 1947, § 13-377.

19-4-1306. Procedures for monitoring agency expenditures and fiscal operations.

(a) In addition to the powers and duties provided under this chapter and other fiscal laws of the state, the Chief Fiscal Officer of the State shall invoke additional procedures to assure that all state agencies are operated on a planned and orderly basis of essential services within the limitations of funds available.

(b) In furtherance of the purposes of this subchapter, the Chief Fiscal Officer of the State shall institute the following additional procedures and controls:

(1) At least thirty (30) days prior to the commencement of each fiscal year, the Chief Fiscal Officer of the State shall make studies for the purpose of estimating the anticipated amount of general and special revenues to be made available for distribution under the provisions of the Revenue Stabilization Law, § 19-5-101 et seq., and for the support of agencies which derive their support from special revenues, for such fiscal year or such fiscal quarter, or for any calendar month if he or she deems it necessary. In addition, the Chief Fiscal Officer of the State shall compute the estimated amount of general revenues that will be

available for distribution to the respective State Treasury accounts in accordance with the respective percentage distributions of general revenues authorized under the provisions of the Revenue Stabilization Law, § 19-5-101 et seq. It shall be the duty of each agency head responsible for administering special revenues or federal funds to notify the Chief Fiscal Officer of the State of any unusual events which would adversely affect the estimate of the moneys received upon which the agency is operating. Such notification shall be given immediately upon knowing of the existence of such events by agency heads;

(2) Upon completion of revenue estimates for each fiscal year or each fiscal quarter, or monthly if deemed necessary, the Chief Fiscal Officer of the State shall prepare schedules reflecting the estimated amount of general revenues to be available for distribution to the State Treasury funds and accounts for each of the agencies which share in the distribution of general revenue funds of the state, either in whole or in part. In addition, the Chief Fiscal Officer of the State may require the preparation of estimates from the administering agency or prepare estimates of the anticipated amount of special revenues to be available for distribution to those agencies which receive support from special revenues, from both general and special revenues, or from cash funds or other sources;

(3) After preparing the estimates and schedules for each fiscal year, fiscal quarter, or month, the Chief Fiscal Officer of the State shall review the annual operations budgets of each agency. The Chief Fiscal Officer of the State shall institute such controls as he or she deems necessary to modify or restrict the level of approved expenditures that may be incurred by each agency to assure that sufficient funds will be available to maintain a minimum level of essential services and programs by each agency without undue interruption or curtailment of the level of programs and essential services provided for any extended period during each fiscal year or which might create circumstances that would institute deficit spending to meet the obligations or services in excess of the funds available for the support thereof, as provided by law; and

(4) If the Chief Fiscal Officer of the State, in reviewing the annual operations budgets of any state agency, determines that the level of operations thereof or the projected commitment thereof is being operated in a manner that would impose serious curtailment of essential services or would create circumstances of deficit spending, then he or she shall immediately notify the head of the agency responsible for the operation of such services as to the curtailments and controls that should be instituted to bring the level of operations or services within the necessary fiscal restraints recommended by the Chief Fiscal Officer of the State.

(c) A copy of each directive issued pursuant to subdivision (b)(4) of this section shall be furnished to the Governor, to the Legislative Council, and to the Legislative Joint Auditing Committee.

History. Acts 1983, No. 781, § 2; A.S.A. 1947, § 13-375; Acts 2001, No. 1453, § 40.

SUBCHAPTER 14 — CONSTRUCTION OF BUILDINGS AND FACILITIES

SECTION.
19-4-1401. Notice required.
19-4-1402. Contracts to be filed.
19-4-1403. Agencies exempted.
19-4-1404. Forces employed.
19-4-1405. Bidding procedure.
19-4-1406. [Repealed.]
19-4-1407. Method of financing.
19-4-1408. Matching funds.
19-4-1409. Use of other funds.

SECTION.
19-4-1410. Completion of contracts.
19-4-1411. Processing of payments.
19-4-1412. Fund balances.
19-4-1413. Projects constructed with private funds.
19-4-1414. [Repealed.]
19-4-1415. Projects exceeding five million dollars.
19-4-1416. Job order contracting.

Cross References. Award of contracts for repairing, altering, or erecting buildings or other structures, § 22-9-201 et seq.

Preambles. Acts 1973, No. 876, contained a preamble which read: “Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

“Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

“Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to dis-

charge the State Government’s obligation to its citizenry; and

“Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State’s revenues shall be expended and the priorities which should govern such expenditures; and

“Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

“Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

“Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore”

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: “It being determined by the Gen-

eral Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1977, No. 813, § 6: Mar. 28, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that certain general accounting and budgetary procedures are outdated and should be changed in order to properly exercise fiscal responsibility in administering the affairs of state government, and that the immediate passage of this Act is necessary to implement such changes. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1979, No. 833, § 12: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the General Accounting and Budgetary Procedures Law of Arkansas requires amendment to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1985, No. 365, § 15: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1987, No. 758, § 6: Apr. 7, 1987. Emergency clause provided: "It is hereby found and declared that because of the large volume of proposed construction by taxing agencies and the confusion that now exists on a large scale concerning the

handling of Bidding Procedures, to the detriment of contractors, subcontractors, the taxing agencies and the public, that the clarification made by this act is immediately needed to eliminate said confusion and resulting harmful effects on the public peace, health, safety and welfare. By reason thereof, an emergency is declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall take effect and be in force and after its passage and approval."

Acts 1997, No. 961, § 5: Mar. 31, 1997. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that present laws relating to construction of projects by public institutions of higher education may, where substantial private funding of such projects is provided, create unnecessary delay in the review and implementation of such projects to the potential detriment of the public institution of higher education resulting in increased cost of the project and discouragement of donors of private funds to support such projects. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2001, No. 214, § 5: Feb. 12, 2001. Emergency clause provided: "It is found and determined by the General Assembly that an inconsistency in the laws regarding bid bonds exist and causes confusion for contractors of the state for public works projects. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective

tive on the date the last house overrides the veto.”

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: “It is found and determined by the General Assembly that proper and effective management requires that changes to the state’s finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001.”

Acts 2001, No. 1547, § 2: Apr. 12, 2001. Emergency clause provided: “It is found and determined by the General Assembly that Arkansas State Building Services urgently needs a way to finance, procure and install energy conservation and operational efficiency measures that will reduce operating costs of state owned and operated facilities, and it is necessary that Arkansas State Building Services be able to pay for the energy conservation and operational efficiency measures over a period not to exceed twenty (20) years in order for the savings generated from the improvements to pay for the recommended measures. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

Acts 2001, No. 1626, § 2: Apr. 16, 2001. Emergency clause provided: “It is found and determined by the General Assembly that a more efficient management of funds available to state agencies and institutions of higher education may be accomplished by allowing solicitation, award and contracting for certain construction projects to be conducted in a manner

which assures the timely, quality completion of the projects within the budget available; and that this legislation should take effect immediately to permit state agencies and public institutions of higher education utilizing the capital improvement project process and delivery method set forth in this legislation for the benefit of the agencies and institutions of higher education. Therefore, in order to further the operational efficiencies of state agencies and public institutions of higher education in construction of capital improvement projects, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

Acts 2005, No. 859, § 4: Mar. 15, 2005. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that requirements in plans and specifications which require bidders and suppliers to hold membership in certain professional organizations limit the number of eligible bidders and suppliers for projects; that by requiring bidders and suppliers to hold membership in professional organizations, an entity may increase the possibility of certain bidders and suppliers receiving projects, which is an inequitable outcome; and that the state of Arkansas and its citizens will benefit from enhanced competition for bidders and suppliers on public construction projects. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

19-4-1401. Notice required.

In all instances wherein the state has any interest whatsoever in construction work requiring bids, the notice provisions of §§ 22-9-201 — 22-9-204 shall be strictly complied with and observed. Nothing in this subchapter shall be construed to amend or repeal these statutes, except those emergency procedures provided by §§ 22-9-201 — 22-9-204.

History. Acts 1973, No. 876, § 22; A.S.A. 1947, § 13-348; Acts 1999, No. 776, § 3.

19-4-1402. Contracts to be filed.

(a) Executed counterparts of all contracts entered into by any state agency with respect to proposed projects for new improvements or major repairs or additions to existing buildings and facilities shall be filed with the Arkansas Building Authority prior to the issuance of any vouchers making payments under the contract, unless the contract is exempted from the jurisdiction of the authority by any law or a regulation promulgated pursuant to the Arkansas Administrative Procedure Act, § 25-15-201 et seq.

(b)(1) The Boards of Trustees of the University of Arkansas, Arkansas State University, University of Central Arkansas, Henderson State University, Arkansas Tech University, and Southern Arkansas University, respectively, are exempt from the requirements of this section requiring the filing of the contracts with the authority.

(2) The governing boards of all other public institutions of higher education shall be exempt from filing the contracts with the authority:

(A) Upon approval of the Department of Higher Education; and

(B) If, prior to granting approval, the department shall have reviewed and approved policies and procedures adopted by the governing boards of the public institutions of higher education with respect to bidding and construction of capital improvement projects.

(3) Nothing in this section shall prevent a public institution of higher education exempt under this subsection from entering into an agreement with the authority to file its contracts with the authority.

(c)(1) All contracts for new improvements or major repairs or additions to existing buildings and facilities under this subchapter shall include a project disclosure statement prepared by the agency, board, commission, or public institution of higher education.

(2) The disclosure statement shall provide the estimated timeline, scope, and cost of the total project.

(3) The disclosure statement shall not be construed as authorizing any:

(A) Additional work which is beyond the scope of the bid documents; or

(B) Payment exceeding the contract amount.

(d) Nothing in this section shall prohibit any agency, board, commission, or public institution of higher education from executing contract amendments.

History. Acts 1973, No. 876, § 22; 1977, No. 813, § 2; A.S.A. 1947, § 13-348; Acts 1997, No. 294, § 1; 2001, No. 214, § 1; 2001, No. 961, § 3; 2005, No. 2186, § 1.

Amendments. The 2005 amendment substituted “the Arkansas Building Authority” for “Arkansas State Building Services” in (a)(1); substituted “the authority”

for “Arkansas State Building Services” in (a)(1) and throughout (b); redesignated former (b)(2)(A) as present (b)(2) and made related changes; in (b)(2)(B), substituted “If” for “Provided, that,” deleted “such” preceding “approval” and inserted “of the institutions”; rewrote (b)(3); and added (c) and (d).

19-4-1403. Agencies exempted.

The provisions of this subchapter shall not be applicable to the State Highway Commission and the Arkansas State Highway and Transportation Department.

History. Acts 1973, No. 876, § 22; 1977, No. 813, § 2; A.S.A. 1947, § 13-348.

19-4-1404. Forces employed.

(a) Whenever any agency of the state shall determine to construct any buildings and facilities or to make any repairs or additions to existing buildings and facilities and there are funds available for these purposes, then the agency shall have the authority to undertake any such project by the employment and use of its own forces, or by contract, or in part by its own forces and in part by contract, all as in its opinion shall be in the best interest of the state. For this purpose, the agency may employ architects.

(b) The provisions of this section shall not apply to any city, town, county, or school district within this state.

History. Acts 1973, No. 876, § 22; A.S.A. 1947, § 13-348.

19-4-1405. Bidding procedure.

(a)(1)(A) After a state agency has caused the preparation and has approved plans and specifications, it shall then proceed to advertise for bids for the contemplated work by the publication of notice one (1) time each week for not less than two (2) consecutive weeks for projects over the amount of fifty thousand dollars (\$50,000), and shall proceed to advertise for bids one (1) time each week for not less than one (1) week for projects more than the quote bid and less than or equal to fifty thousand dollars (\$50,000).

(B)(i) This notice shall be published in a newspaper of general circulation published in the county in which the proposed improve-

ments are to be made or in a trade journal reaching the construction industry.

(ii) The last insertion shall be not less than one (1) week prior to the date on which the bids are to be received.

(2) The notice shall:

- (A) Provide for the receipt of sealed bids;
- (B) Set forth the time and place in which the bids will be received;
- (C) Specify from whom copies of the plans and specifications and a draft of the proposed contract may be obtained for examination;
- (D) Contain the amount of the bid bond; and
- (E) Contain such other information and requirements as, in the opinion of the state agency, may be necessary or desirable.

(b)(1) On the date and time fixed in the notice, the state agency shall open, tabulate, and compare bids, and award the contract to the lowest responsible bidder.

(2) However, the state agency shall have the right to reject any or all bids and to waive any formalities.

(c)(1) The successful bidder shall be required to furnish bonds to the State of Arkansas, with corporate guaranty or indemnity sureties on the bonds.

(2)(A) The bonds shall be both for the completion of the construction free of all liens and encumbrances, in an amount fixed by the Arkansas Building Authority, and for the protection of the state agency and its members against all liability for injury to persons or damage to, or loss of, property arising, or claimed to have arisen, in the course of the work project, within limits fixed by the authority.

(B) However, for projects undertaken by public institutions of higher education, the bonds shall be in an amount and within limits fixed by the governing board of the public institution of higher education.

(d)(1)(A) Every bid submitted on state agency construction contracts for projects over the amount of twenty thousand dollars (\$20,000) shall be void unless accompanied by a cashier's check drawn upon a bank or trust company doing business in this state or by a corporate bid bond and the agent's power of attorney as his or her authority.

(B) No bid bond shall be required for projects under or equal to the amount of twenty thousand dollars (\$20,000).

(2) The bid security shall indemnify the public against failure of the contractor to execute and deliver the contract and necessary bonds for faithful performance of the contract.

(3) The bid security shall provide that the contractor or surety must pay the damage, loss, cost, and expense subject to the amount of the bid security directly arising out of the contractor's default in failing to execute and deliver the contract and bonds.

(4) Liability under this bid security shall be limited to five percent (5%) of the amount of the bid.

(e)(1)(A) When it is obvious from examination of the bid document that it was the intent of a bidder to submit a responsive bid and

because of a scrivener's error, the bid, if accepted, would create a serious financial loss to the bidder, the Director of the Arkansas Building Authority may relieve the bidder from responsibility under his or her bond and may reject the bid.

(B) However, for projects undertaken by public institutions of higher education exempt from review and approval of the authority, the chief executive officer of the public institution of higher education or his or her designee may relieve the bidder from responsibility under his or her bond and may reject his or her bid in the same manner and within the same period as allowed by the authority.

(2) As used in this section, "scrivener's error" means:

(A) An error in the calculation of a bid which can be documented by clear and convincing written evidence and which can be clearly shown by objective evidence drawn from inspection of the original work papers, documents, or materials used in the preparation of the bid sought to be withdrawn; and

(B) In the case of a bid sought to be withdrawn, the bid was submitted in good faith and the mistake was due to a calculation or clerical error, an inadvertent omission, or a typographical error as opposed to an error in judgment.

(3)(A) To receive relief under subdivision (e)(1) of this section, the bidder must serve written notice to the director or to the chief executive officer or his or her designee of a public institution of higher education exempt from review and approval of the authority any time after the bid opening, but no later than seventy-two (72) hours after receiving the intent to award, excluding Saturdays, Sundays, and holidays.

(B) Failure to make a withdrawal request within seventy-two (72) hours shall constitute a waiver by the bidder of the bidder's right to claim that the mistake in his or her bid was a scrivener's error.

(4) In the event the director or the chief executive officer or his or her designee of a public institution of higher education exempt from review and approval of the authority has relieved the bidder from responsibility under his or her bond, action on the remaining bids should be considered as though the withdrawn bid had not been received.

(f)(1) A state agency shall not require in plans or specifications that a bidder or supplier:

(A) Hold membership in any professional or industry associations, societies, trade groups, or similar organizations;

(B) Possess certification from any professional or industry associations, societies, trade groups, or similar organizations as steel building fabricators; or

(C) Be endorsed by any professional or industry associations, societies, trade groups, or similar organizations.

(2) However, plans and specifications may include or reference standards adopted by professional or industry associations, societies, trade groups, or similar organizations.

History. Acts 1973, No. 876, § 22; 1985, No. 365, § 11; A.S.A. 1947, § 13-348; Acts 1987, No. 758, § 1; 1995, No. 1319, § 1; 1997, No. 1193, § 2; 1999, No. 219, § 2; 2001, No. 214, §§ 2, 3; 2001, No.

961, §§ 4, 5; 2003, No. 364, §§ 4, 19; 2005, No. 859, § 1.

Amendments. The 2005 amendment added (f).

19-4-1406. [Repealed.]

Publisher's Notes. This section, concerning concurrence by architects on the construction of buildings and facilities, was repealed by Acts 2003, No. 364, § 5.

The section was derived from Acts 1973, No. 876, § 22; 1977, No. 813, § 3; A.S.A. 1947, § 13-348.

19-4-1407. Method of financing.

(a) Before any state agency shall enter into any contract of employment with an architect or take any other affirmative action toward the construction or financing of any project as provided in this subchapter, it shall submit to the Chief Fiscal Officer of the State, in writing, a summary statement setting forth:

(1) A general description of the proposed project;

(2) Its estimated overall costs; and

(3) The method it proposes to use to finance its cost, which is to be a method of financing that must be approved by the Governor.

(b) After examining the method of financing and making such investigation as he or she shall deem necessary or advisable, the Chief Fiscal Officer of the State shall notify the agency, in writing, of his or her and the Governor's approval or disapproval of the method of financing the project. In the event of disapproval by the Chief Fiscal Officer of the State and the Governor, the agency may submit an alternate plan of financing the project. In any event, no affirmative action shall be taken by the agency unless and until a method of financing shall be approved by the Governor and the Chief Fiscal Officer of the State. The Chief Fiscal Officer of the State shall have no authority to pass upon the need for any such construction, such authority being vested solely in the agency.

(c) The method of financing as required by this subchapter shall include estimated dates for commencing and completing the project. After the contracts for the project have been awarded, then the method of financing shall be amended to include the estimated dates of completion in accordance with the awarded contracts.

History. Acts 1973, No. 876, § 22; 1975, No. 985, § 1; A.S.A. 1947, § 13-348.

19-4-1408. Matching funds.

(a) In the event funds provided by the state for projects regulated in this subchapter are subject to matching provisions, the Chief Fiscal Officer of the State shall require in the proposed method of financing that all of the funds or approved grants available for the proposed

project, including state, federal, and agency funds, shall be considered in connection with preliminary planning and the awarding of contracts in connection with the project.

(b) In those instances where construction projects utilize funds other than those deposited in the State Treasury, the Chief Fiscal Officer of the State shall prescribe the procedure for payments from all other funds made available to the agency.

History. Acts 1973, No. 876, § 22; A.S.A. 1947, § 13-348; Acts 2001, No. 1453, § 41.

19-4-1409. Use of other funds.

(a) No state agency for which appropriations have been made by the General Assembly for construction and improvements shall make any contract or incur any indebtedness payable from those appropriations unless and until there are sufficient funds on hand or, in the case of federal grants, until the grant has received final approval from the granting federal agency for the benefit of the state agency to pay for the proposed obligations under the contracts. However, any agency shall have the power to accept and use grants and donations and to use its unobligated cash income and other funds available to it for the purpose of supplementing appropriations for construction purposes.

(b) The appropriations and funds otherwise provided by the General Assembly for personal services, maintenance, and general operation of the agency shall not be used in connection with any proposed construction projects for which specific appropriations have been made by the General Assembly.

History. Acts 1973, No. 876, § 22; A.S.A. 1947, § 13-348.

19-4-1410. Completion of contracts.

Upon completion of each contract awarded for the fulfillment of a project authorized by the General Assembly:

- (1) The affected state agency shall notify the Department of Finance and Administration of the culmination of the contract;
- (2) No further expenditures or obligations will be incurred; and
- (3) The unexpended and unobligated funds shall be impounded.

History. Acts 1973, No. 876, § 22; 1975, No. 985, § 1; A.S.A. 1947, § 13-348.

19-4-1411. Processing of payments.

(a)(1) When a contractor submits a properly prepared request for payment of work completed on state construction projects and the request for payment conforms with the provisions of the contract award and laws of the State of Arkansas, the following maximum time is

allowed for the processing of the payment requests by the various parties involved, excluding time required for transmittal from one (1) party to another:

(A) A design professional — five (5) working days;

(B) A state agency or institution of higher education exempt from review and approval by the Arkansas Building Authority — five (5) working days, including preparation of a voucher and submission for payment; and

(C) The Department of Finance and Administration — five (5) working days.

(2) Should payment be contested by any of the parties listed in this subsection, it shall be the responsibility of the parties contesting the payment, within the time specified for processing payment, to notify the contractor involved that payment has been contested and reasons therefor.

(3) Should any of the parties listed in this subsection fail to properly process uncontested requests for payments within the time limits specified following date of receipt, a penalty of eight percent (8%) per annum of the amount of the request for payment shall be assessed against the parties responsible for the delay.

(b)(1) The Chief Fiscal Officer of the State shall establish procedures for monitoring payments to contractors. When it has been determined that payment processing has exceeded the time limits established in this section, the Chief Fiscal Officer of the State shall cause an investigation to be made for the purpose of determining the responsible parties and the amount of penalty to be paid.

(2) Penalties assessed for failure to comply with the provisions in this section shall be paid to the contractor by the parties responsible in accordance with procedures established by the Chief Fiscal Officer of the State.

History. Acts 1973, No. 876, § 22; § 4; 2001, No. 961, § 6; 2003, No. 364, 1977, No. 813, § 3; 1979, No. 833, § 9; § 6.
A.S.A. 1947, § 13-348; Acts 2001, No. 214,

19-4-1412. Fund balances.

(a) If, after the expiration date of the second biennial period for which funds have been appropriated for the benefit of any specific capital improvement project, there remains a balance of funds or appropriations, then such fund balances as may remain in the General Improvement Fund for the benefit of the capital improvement project shall be reallocated for the benefit of proposed new or existing capital improvement projects of the various state agencies as may be enacted.

(b) Nothing in this section shall be construed as to limit the authority of the General Assembly to appropriate funds for the benefit of any proposed new or existing capital improvement project of the various state agencies.

History. Acts 1973, No. 876, § 22; 1977, No. 641, § 1; A.S.A. 1947, § 13-348.

19-4-1413. Projects constructed with private funds.

(a) In the event funds from private sources are provided to a public institution of higher education for projects which exceed five million dollars (\$5,000,000) regulated in this subchapter sufficient to finance at least eighty percent (80%) of the estimated cost of the proposed project, excluding the cost of land, the provisions of this subchapter and of all other provisions of the Arkansas Code governing construction of public facilities, including, but not limited to, the provisions of §§ 22-9-101 and 22-9-103 and §§ 22-9-201 — 22-9-212 shall not be applicable to such projects, subject to the following:

(1)(A)(i) The governing board of the public institution of higher education shall have adopted a resolution and procedure setting forth the method by which the architect, engineer, construction manager, contractor, and major subcontractors are to be selected for the project.

(ii) The procedure shall include by appropriate public notice and solicitation the opportunity for qualified, licensed professionals to submit proposals and shall assure the design and completion of the project in an expeditious manner while adhering to high standards of design and construction quality.

(iii) Such procedures shall require a payment and performance bond in an amount determined by the governing board and shall provide for the manner in which the construction shall be managed and supervised.

(B) In selecting a contractor and other professionals for the projects, the governing board shall consider the experience of the person or firm in constructing similar projects, the record of the person or firm in timely completion of such projects, and other similar matters to assure that the person or firm will complete the project within the time and to the specifications set by the governing board;

(2)(A) Before the public institution of higher education shall enter into a contract with an architect, engineer, construction manager, or contractor for the design, construction, or financing of any project financed from private funds as provided in this section, it shall submit to the Chief Fiscal Officer of the State and the Legislative Council, in writing, a summary statement setting forth a general description of the proposed project, its estimated overall cost, and the method proposed to finance the cost, including a description of the sources and amount of private funds.

(B) The Chief Fiscal Officer of the State may forward a copy of this statement to the Arkansas Building Authority and the Governor for information; and

(3) To enable a public institution of higher education to qualify under this subsection, the private funds shall be paid to the public institution of higher education or to a fund or foundation for the benefit of the public institution of higher education, and such funds may be repre-

sented in whole or in part by a written pledge or commitment from a donor, provided that the public institution of higher education shall assure itself of the financial stability of such donor to fulfill the pledge or commitment.

(b) Notwithstanding anything in this section to the contrary, the provisions of § 19-4-1405(f), § 22-9-301 et seq., §§ 22-9-401 — 22-9-404, § 22-9-501 et seq., § 22-9-601 et seq., and § 22-9-701 et seq. shall remain in full force and effect and shall not be affected by this section.

History. Acts 1997, No. 961, § 1; 2005, No. 859, § 2.

Amendments. The 2005 amendment inserted “ § 19-4-1405(f)” in (b).

19-4-1414. [Repealed.]

Publisher's Notes. This section, concerning performance-based efficiency contracts, was repealed by Acts 2005, No.

1761, § 2. The section was derived from Acts 2001, No. 1547, § 1.

19-4-1415. Projects exceeding five million dollars.

(a) In the event funds from any sources are provided to state agencies for projects which exceed five million dollars (\$5,000,000), excluding the cost of land, the provisions of this subchapter and all other provisions of the Arkansas Code governing construction of public facilities, including, but not limited to, the provisions of § 22-9-201 et seq. at the election of state agencies or the institutions of higher education set forth in subdivision (b)(5) of this section shall not be applicable to the projects if the selection and contracting process set forth in this section is followed.

(b)(1) No contract for projects between the state agency and the construction manager, general contractor, architect, or engineer shall be entered into without first obtaining approval of the Arkansas Building Authority and review by the Legislative Council.

(2) The authority shall have involvement in the selection and contract process from the project inception.

(3) There shall be separate contracts for design and construction services.

(4) The authority shall have the authority to promulgate rules and regulations pertaining to the process for awarding and overseeing the contracts.

(5) The Board of Trustees of the University of Arkansas and the Board of Trustees of Arkansas State University shall be exempt from review and approval by the authority and any regulations promulgated by it, provided that the institutions shall have adopted policies and procedures involving the awarding and oversight of the contracts for design and construction services.

(6) All procedures pertaining to the contracts shall provide, to the extent practicable, substantial uniformity between these institutions with respect to the policies and procedures to be followed.

(c)(1) For all projects contemplated or contracted for, the authority shall:

(A) Review and approve the advertisement as stated in subsection (d) of this section, the scope of work, the site selection, funding review, and, to the extent available, all project drawings, plans, and specifications prior to any solicitation of proposals for the project;

(B) Conduct on-site observations of the construction project on a regular basis and maintain project records; and

(C)(i) Review and approve all contract amendments.

(ii) State agencies shall submit a summary of all contract amendments to the Legislative Council;

(2)(A) The institutions of higher education stated in subdivision (b)(5) of this section shall perform all duties and responsibilities stated in subdivision (c)(1) of this section under policies and procedures adopted by their governing boards.

(B) They shall submit a summary of all contract amendments to the Legislative Council.

(d)(1) The selection procedures for the construction manager, general contractor, architect, or engineer shall provide for solicitation for qualified, licensed professionals to submit proposals.

(2) The procedures shall assure the design and completion of the project in an expeditious manner while adhering to high standards of design and construction quality.

(3) The state agency and each institution of higher education stated in subdivision (b)(5) of this section shall:

(A) Publish notice of its intention to receive written proposals three (3) consecutive days in a newspaper of statewide distribution;

(B) Allow a minimum of ten (10) working days for the professionals to send letters or resumes in response to newspaper advertisement; and

(C) Provide additional means of notification, if any, as the state agency or institution of higher education stated in subdivision (b)(5) of this section shall determine is appropriate.

(e)(1)(A) A preselection committee, which shall be composed of no more than three (3) members from the state agency and two (2) members from the authority shall review the proposals.

(B) A preselection committee for institutions of higher education stated in subdivision (b)(5) of this section shall consist of at least three (3) members as determined by each of the institutions, and the members may be from the authority.

(C) The preselection committee shall select a maximum of five (5) applicants and schedule interviews.

(D) The state agency or an institution of higher education as stated in subdivision (b)(5) of this section shall notify the finalists of their status.

(2)(A) The final selection committee shall be composed of the (3) three members from the state agency on the preselection committee.

(B) The final interviews shall be held at the time and date as designated by the final selection committee.

(C) Representatives of the authority may attend the final selection meeting, but shall not vote in the final selection process.

(D) The final selection committee for institutions of higher education stated in subdivision (b)(5) of this section shall consist of at least three (3) members as determined by each of the institutions.

(E) Members of a preselection committee may also serve as members of the final selection committee of the institutions.

(F) In selecting a general contractor, construction manager, architect, or engineer, the state agency or institution of higher education as stated in subdivision (b)(5) of this section shall consider their established criteria which shall include, but are not limited to, the following:

(i) The experience of the professional or professionals in similar projects;

(ii) The record of the professional or professionals in timely completion of the projects with high quality workmanship; and

(iii) Other similar matters to determine that the professional or professionals will complete the project within the time and budget and to the specifications set by the state agency or institution of higher education as stated in subdivision (b)(5) of this section.

(3)(A) The final selection committee shall select or make a formal recommendation to its governing body of the professional or professionals which it determines to be in the best interest of the state.

(B) Contracts for architectural, engineering, and land surveying professional consultant services shall be negotiated on the basis of demonstrated competence and qualifications for the type of services required and at fair and reasonable prices without the use of competitive bidding, and no rule or regulation shall inhibit the agency's authority to negotiate fees for the services.

(C) The final selection committee for the institutions of higher education as stated in subdivision (b)(5) of this section shall make a recommendation to its governing board or appropriate committee thereof of the professional or professionals which it determines to be in the best interest of the institution, and the governing board shall make the final decision and authorize the contract or contracts to be negotiated and awarded, unless it has delegated the action to a committee of the board.

(f)(1) Construction contracts for the projects shall not be entered into without a payment and performance bond in the amount of the contract and any amendments thereto and shall provide for the manner in which the construction shall be managed and supervised.

(2) All project architects and engineers shall be properly licensed in accordance with the Arkansas State Board of Architects and the State Board of Registration for Professional Engineers and Land Surveyors.

(3) The construction manager or general contractor shall be properly licensed by the Contractors Licensing Board.

(4)(A) All subcontractors on the project shall be properly licensed by the Contractors Licensing Board.

(B) Any person who is not considered a contractor under § 17-25-101 et seq. may continue to perform subcontracting work under the provisions of this subchapter.

(g)(1) To enable a state agency or an institution of higher education as stated in subdivision (b)(5) of this section to qualify under this section, the funds shall be paid to or for the benefit of the state agency or institution of higher education, or to a fund or foundation for the benefit of the state agency or institution of higher education.

(2) The funds may be represented in whole or in part by a written pledge or commitment from a donor, provided that the state agency or institution of higher education shall assure itself of the financial stability of the donor to fulfill the pledge or commitment.

(h) All projects constructed pursuant to this section, to the extent applicable, shall be in accordance and compliance with:

(1) Section 17-38-101 et seq., regulating plumbers;

(2) Section 17-33-101 et seq., regulating the heating, ventilation, air conditioning, and refrigeration industry;

(3) The Fire Prevention Act, § 12-13-101 et seq.;

(4) Section 12-80-101 et seq., regarding earthquake resistant design for public structures;

(5) Americans with Disabilities Act Accessibility Guidelines, 28 C.F.R. Part 36, Appx. A, adopted by the authority; and

(6)(A) The minimum standards of the authority and criteria pertaining to projects constructed under this section.

(B)(i) However, institutions of higher education as stated in subdivision (b)(5) of this section shall be exempt from these standards and criteria, provided that the institutions shall have adopted policies and procedures involving the awarding and oversight of contracts for projects under this section.

(ii) It is the intention of this section that all procedures adopted by these institutions pertaining to the contracts shall provide, to the extent practicable, substantial uniformity between these institutions with respect to the policies and procedures to be followed.

(iii) Notwithstanding anything in this subsection to the contrary, the provisions of §§ 19-4-1405(f), 19-4-1413, 19-11-801, 22-9-101, 22-9-103, 22-9-104, 22-9-213, § 22-9-301 et seq., § 22-9-401 et seq., § 22-9-501 et seq., § 22-9-601 et seq., and § 22-9-701 et seq. shall remain in full force and effect and shall not be affected by this section.

History. Acts 2001, No. 1626, § 1; 2003, No. 364, § 7; 2003, No. 1315, § 2; 2005, No. 859, § 3.

Amendments. The 2003 amendment by No. 364 substituted "Arkansas Building Authority" or "the authority" for "Arkansas State Building Services" throughout the section; rewrote (c)(1)(B); and deleted "and payments" from the end of (c)(1)(C)(i).

The 2003 amendment by No. 1315 substituted "architectural, engineering, and land surveying professional consultant services" for "professional services" in (e)(3)(B).

The 2005 amendment inserted " § 19-4-1405(f)" in (h)(6)(B)(iii).

19-4-1416. Job order contracting.

(a) For the purposes of this section:

(1) "Job order contracting" means the acquisition of contracting services using a selection method that requires contractors to submit qualifications and prices based on wage rates inclusive of fringes and burden, plus a pricing matrix for markups on materials and subcontractors; and

(2)(A) "On-call contracting" means the ability of the state agency or institution of higher education to continue to call upon the successful bidder to conduct additional construction services as required by the state agency or institution of higher education.

(B) The contractor shall be required to bid all subcontractor work and the agency or the institution of higher education shall receive and open the bids with the contractor present at bid opening date.

(b) The agency or institution of higher education may supply all materials for the work with no additional markup if the materials may be purchased off state contracts at a lesser price than the contractor would be able to procure.

(c)(1)(A) After a state agency or institution of higher education has prepared appropriate scope documents and achieved appropriate reviews, it shall advertise for bids and award and file contracts for the contemplated work as identified in §§ 19-4-1401 — 19-4-1405.

(B) Additional work may be awarded based upon the initial bid within the fiscal year.

(2)(A) The bidder may not submit a multiplier representing estimated cost inflation as part of the formal bid process.

(B) The bid will represent the fixed price amount for the fiscal year.

(3) The most qualified bidder offering the best value for the institution shall be selected to perform the construction services identified in the construction specifications.

History. Acts 2003, No. 1476, § 1.

SUBCHAPTER 15 — PROPERTY AND EQUIPMENT INVENTORY**SECTION.**

19-4-1501. Uniform system of perpetual inventory.

SECTION.

19-4-1502. Duty to keep record.
19-4-1503. Transfer or sale.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the

State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provi-

sions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

“Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government’s obligation to its citizenry; and

“Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State’s revenues shall be expended and the priorities which should govern such expenditures; and

“Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

“Whereas, the General Assembly recog-

nizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

“Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ...”

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: “It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973.”

19-4-1501. Uniform system of perpetual inventory.

The Chief Fiscal Officer of the State shall prescribe and establish a uniform system of perpetual inventory for property and equipment with a central control being established and maintained in the department. In connection therewith, the Chief Fiscal Officer of the State shall:

(1) Prescribe the procedure of accounting and reporting for the sale, trade-in, exchange, discarding, junking, or other disposal of property and equipment and the system for receiving credit for lost, stolen, or damaged property and equipment. All state agencies shall be required to report promptly, upon forms approved by the Chief Fiscal Officer of the State, all such property or equipment disposed of, lost, or damaged;

(2) Require that the addition and disposition of all new property or equipment added, including purchase, trade-in, exchange, or transfer, or by constructing or making such property or equipment, shall be promptly reported upon such forms and in such detail as shall be required; and

(3) By regulation, distinguish between items of equipment, and consumable supplies or goods, and such minor tools, materials, and

parts as shall be deemed by him or her to be expendable within a reasonable period of time. He or she may also prescribe that minor equipment costing less than some minimum amount shall not be included in the perpetual inventory.

History. Acts 1973, No. 876, § 26;
A.S.A. 1947, § 13-352; Acts 2001, No.
1453, § 42.

19-4-1502. Duty to keep record.

It shall be the responsibility of the executive head of each state agency to keep and maintain a record of all property of the agency, belonging to the State of Arkansas. The executive head of each agency shall be held accountable for all state property under his or her control and shall be responsible for keeping and maintaining a record of all the property.

History. Acts 1973, No. 876, § 26;
A.S.A. 1947, § 13-352.

19-4-1503. Transfer or sale.

The Chief Fiscal Officer of the State, in order to expedite the necessary work of any state agency or to eliminate duplication and promote economy and efficiency, may do the following:

(1) Transfer property and equipment, including furniture, fixtures, and any and all kinds of office equipment and supplies from one (1) agency to another if the property or equipment of the agency from which the transfer is made is not needed by the agency at the time of the transfer; or

(2) Sell surplus property and equipment of any agency at a reasonable fair value thereof as authorized by § 25-8-106.

History. Acts 1973, No. 876, § 26;
A.S.A. 1947, § 13-352.

SUBCHAPTER 16 — SALARIES AND PAYROLL DISBURSEMENT

SECTION.

- 19-4-1601. Regular salary procedures and restrictions.
- 19-4-1602. Payroll deductions.
- 19-4-1603. Procedures for position control.
- 19-4-1604. Salary from two agencies.
- 19-4-1605. Payment from multiple funds.
- 19-4-1606. Review of payroll required.
- 19-4-1607. Monthly, biweekly, weekly, and hourly salaries.
- 19-4-1608. Personal services less than 12 months.

SECTION.

- 19-4-1609. State-supported institutions of higher learning.
- 19-4-1610. Retroactive pay prohibited.
- 19-4-1611. Supplemental payments prohibited.
- 19-4-1612. Overtime pay.
- 19-4-1613. Lump-sum terminal pay.
- 19-4-1614. Judicial awards under federal laws.
- 19-4-1615. Awards from State Claims Commission.

A.C.R.C. Notes. Acts 2007, No. 1290, § 84, provided: "POSITION ESTABLISHMENT. The Chief Fiscal Officer of the State shall have the authority to establish such positions as necessary for State agencies to process payroll through the Arkansas Administrative Statewide Information System for federal and state tax reporting purposes as necessary to comply with the United States Internal Revenue Code (IRC), 2001-Code-Vol, Sec 3401 and Treasury Regulations § 31.3401(c)-1(a) and § 1.1402(c)-2(b), and others which govern the reporting of income and payment of withholding and matching taxes for personal services. The positions established shall not be considered as part of the total number of authorized positions for an agency and shall only be considered as placeholders for payments to individuals who are board or commission members or elected officials of the State that do not otherwise receive salaries or wages as defined in § 19-4-521 for their personal services. Further, none of the positions established under this section shall imply eligibility for state retirement of state health insurance benefits. The establishment of such positions shall not exceed 250 positions in any fiscal year."

Publisher's Notes. Some sections of this subchapter are duplicated in § 21-5-101 et seq.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the

General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore"

Effective Dates. Acts 1969, No. 199, § 11: July 1, 1969.

Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in

full force and effect from and after July 1, 1973."

Acts 1975, No. 881, § 2: Apr. 4, 1975. Emergency clause provided: "It is hereby found and determined by the General Assembly that under the present law relating to payroll deductions by State agencies, there is no specific authority for payroll deductions for dues to the Arkansas Public Employee Association, Incorporated, that it is in the best interest of the State, public employees, and the citizens of the State generally that State employers be permitted to make payroll deductions for such dues when requested to do so by the employee; that this Act is designed to accomplish this purpose and should be given effect immediately. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1975, No. 980, § 5: Apr. 9, 1975. Emergency clause provided: "It is hereby found and determined by the General Assembly that clarification of the General Accounting and Budgetary Procedures Law is necessary to enable State agencies to make payments to terminating employees with respect to unpaid annual or hospital leave, and to clarify that said payments, together with other salary adjustments occasioned by the bi-monthly payroll period shall not constitute a violation of the maximum annual salary requirements as provided by law and by the Constitution, and that the immediate passage of this Act is necessary to accomplish said purpose. Therefore, an emergency is hereby declared to exist, and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1976 (Ex. Sess.), No. 1, § 4: Sept. 10, 1976. Emergency clause provided: "It is hereby found and determined by the General Assembly that a recent U. S. Supreme Court decision has cast doubt on the legality of the payment of overtime to certain State employees of those agencies, commissions and institutions who were required to pay overtime to employees by reason of the 1966 Amendments to the Federal Fair Labor Standards Act. The General Assembly finds that the proper

functioning of said agencies, commissions and institutions for the remainder of the 1975-77 biennium requires that overtime payments continue to be made as authorized herein. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1977, No. 813, § 6: Mar. 28, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that certain general accounting and budgetary procedures are outdated and should be changed in order to properly exercise fiscal responsibility in administering the affairs of state government, and that the immediate passage of this Act is necessary to implement such changes. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1979, No. 578, § 3: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that Act 486 of 1977, as amended, and Section 5 of Act 5 of 1975, except payrolls from the pre-expenditure procedures applicable to vouchers, and that an implementing authorization under which State institutions of higher learning may be approved to disburse payrolls in accordance with law, and thereafter seek reimbursement from the State Treasury for the portion thereof properly chargeable to State Treasury funds is needed, and will result in substantial savings and administrative costs associated with handling payrolls; that the effectiveness of this Act on July 1, 1979 is essential to the operation of institutions of higher learning and that in the event of an extension of the Regular Session the delay in the effective date of this Act beyond July 1, 1979 could work irreparable harm upon the proper administration and providing of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1980 (1st Ex. Sess.), No. 36, § 2: Jan. 25, 1980. Emergency clause pro-

vided: "It is hereby found and determined by the General Assembly that amendment of existing law is immediately necessary to prevent breach on the part of the State of a wage provision in a contract negotiated between the Federal Health, Education, and Welfare Department and the University of Arkansas Medical Science Department for work to be done at the National Center for Toxicological Research at Pine Bluff, Arkansas. Therefore, an emergency is declared to exist and this Act, being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

Acts 1980 (1st Ex. Sess.), No. 62, § 2: Feb. 4, 1980. Emergency clause provided: "It is hereby found and determined by the General Assembly that amendment of existing law is immediately necessary to prevent breach on the part of the State of a wage provision in a contract negotiated between the Federal Health, Education, and Welfare Department and the University of Arkansas Medical Science Department for work to be done at the National Center for Toxicological Research at Pine Bluff, Arkansas. Therefore, an emergency is declared to exist and this Act, being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

Acts 1981, No. 251, § 3: Feb. 27, 1981. Emergency clause provided: "It is hereby found and determined by the General Assembly that under the present law relating to payroll deductions by State agencies, there is no specific authority for payroll deduction for Van-Pool Riders Fees due to the Arkansas State Employees Association, Incorporated; that it is in the best interest of the State, State employees and the citizens of the State generally the State employers be permitted to make payroll deduction for such riders fees when requested to do so by the employee; that this Act is designed to accomplish this purpose and should be given effect immediately. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1981, No. 741, § 8: Mar. 28, 1981. Emergency clause provided: "It is hereby

found and determined by the Seventy-Third General Assembly that certain amendments to Act 876 of 1973, the General Accounting and Budgetary Procedures Law, are essential to the continued financial operations of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1985, No. 637, § 3: Mar. 27, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, that clarification of the General Accounting and Budgetary Procedures Law is necessary to provide authorization for the processing of the bi-weekly twenty-seven (27) payroll periods that occur as a result of the conversion from a bi-monthly to a bi-weekly payroll system. The bi-weekly twenty-seven (27) pay periods shall not constitute a violation of the maximum annual salary requirements as provided by law and by the Constitution, and that the immediate passage of this Act is necessary to accomplish said purposes. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1985, No. 820, § 3: Apr. 4, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, that due to the recent Supreme Court ruling changing the method of compensation for overtime work that Act 876 of 1973 must be amended to enable the State and the Chief Fiscal Officer of the State to comply with the Federal Fair Labor Standards Act; that this Act is designed to accomplish this purpose and should be effective immediately. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1987, No. 646, § 6: July 1, 1987. Emergency clause provided: "It is hereby found and determined by the Seventy-Sixth General Assembly, that the clarification of certain fiscal transactions of the State is needed in order to more accu-

rately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1987."

Acts 1989, No. 629, § 18: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1989."

Acts 1989, No. 688, § 4: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the General Assembly that those provisions of the General Accounting and Budgetary Procedures Law that apply to institutions of higher education except personal services matching from the pre-expenditure procedures applicable to vouchers, and that an implementing authorization under which State institutions of higher learning may be approved to disburse personal services matching in accordance with law, and thereafter seek reimbursement from the State Treasury for the portion thereof properly chargeable to State Treasury funds is needed, and will result in substantial savings and administrative costs associated with handling personal services matching; that the effectiveness of this act on July 1, 1989 is essential to the operation of institutions of higher learning and that in the event of an extension of the Regular Session the delay in the effective date of this act be beyond July 1, 1989 could work irreparable harm upon the proper administration and providing of essential governmental programs. Therefore, an emergency is hereby declared to exist and this act being immediately necessary for the preservation of the

public peace, health and safety shall be in full force and effect from and after July 1, 1989."

Acts 1995, No. 176, § 5: Feb. 6, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly meeting in regular session, that a delay in the effective date of this Act beyond July 1, 1995 could result in the loss of state general revenue. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2003, No. 656, § 10: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that proper and effective management requires that changes to the finance and accounting laws of the state begin on the first day of the fiscal year; that the changes being made are important to the financial well being of the state particularly during the difficult financial climate the state is currently facing; and that this act is immediately necessary to allow for the finance and accounting changes to go into effect on the first day of the fiscal year for the proper and effective management of this state. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2003."

19-4-1601. Regular salary procedures and restrictions.

(a) This section shall be known as and may be cited as the "Regular Salary Procedures and Restrictions Act".

(b) The Arkansas Constitution, Article 16, § 4, provides that the General Assembly shall fix the salaries and fees of all officers in the state, that no greater salary or fee than that fixed by the law shall be paid to any officer, employee, or other person, or at any rate other than par value, and that the number and salaries of the clerks and employees of the different departments of the state shall be fixed by law. Therefore, the following provisions shall be applicable to all authorized regular salary positions in appropriation acts unless specific exception is made otherwise by law:

(1) For any position authorized by the General Assembly of the State of Arkansas for the benefit of any agency or program for which the provisions of the Uniform Classification and Compensation Act, § 21-5-201 et seq., are to be applicable, it is declared to be the intent of the General Assembly that the uniform act shall govern with respect to:

(A) The entrance salary step;

(B) The frequency with which step increases may be granted; and

(C) The maximum annual salary that may be paid for the grade assigned each employee under the provisions of these statutes;

(2) For any position authorized by the General Assembly for the benefit of any agency or program for which a maximum annual salary is set out in dollars, it is the intent of the General Assembly that the position is to be paid at a rate of pay not to exceed the maximum established for the position during any one (1) fiscal year;

(3)(A) For all positions authorized by the General Assembly for any agency or program, it is the intent of the General Assembly that in determining the annual salaries of these employees, the administrative head of the agency or program shall take into consideration ability of the employee and length of service.

(B) It is not the intent of the General Assembly that the maximum annual salaries as authorized in the appropriation act, or step increases established for the various grades under the provisions of the Uniform Classification and Compensation Act, § 21-5-201 et seq., be paid unless the qualifications are complied with and then only within the limitations of the appropriations and funds available for this purpose.

(C) No employee authorized by the General Assembly shall receive from appropriated or cash funds, either from state, federal, or other sources, compensation in an amount greater than that established by the General Assembly as the maximum annual salary for the employee unless specific provisions are made therefor by law; and

(4) No employee of the State of Arkansas shall be paid any additional cash allowances, including, but not limited to, uniform allowance, clothing allowance, motor vehicle depreciation or replacement allowance, fixed transportation allowance, and meals and lodging allowance,

other than for reimbursement for costs actually incurred by the employee unless the allowances are specifically set out by law as to eligibility of employees to receive allowance and the maximum amount of the allowances are established by law for each employee or for each class of employee eligible to receive such allowances.

History. Acts 1973, No. 876, § 23; partment employees, reimbursement for automobile insurance, § 21-5-102.
A.S.A. 1947, § 13-349.

Cross References. State Health De-

CASE NOTES

ANALYSIS

In General.
Compensation of Public Defender.

In General.

Neither full-time or part-time state-salaried public defenders are eligible for additional compensation by the court for work done on appeal. *Boston v. State*, 341 Ark. 370, 16 S.W.3d 239 (2000) (decided under prior law).

Compensation of Public Defender.

The Regular Salary Procedures and Restrictions Act prohibits the public defender from receiving compensation from the State in an amount greater than that established by the General Assembly as the maximum annual salary for the state-salaried public defender. *Rushing v. State*, 340 Ark. 84, 8 S.W.3d 489 (2000) (decided under prior law).

19-4-1602. Payroll deductions.

(a) Deductions from the payrolls of state employees, both regular and extra help, are authorized only for the following purposes:

- (1) Withholding taxes;
- (2) Social security contributions;
- (3) Contributions to any state retirement system or approved plan of deferred compensation;
- (4)(A) Group hospital, medical, and life insurance deductions.
- (B) However, any payroll deductions through the Arkansas state mechanized payroll system for state employees for coverages other than the state-authorized plan shall be approved by the State and Public School Life and Health Insurance Board;
- (5) Payments to state employees' credit unions;
- (6) Value of maintenance perquisites;
- (7) Payment of union dues, when requested in writing by state employees;
- (8) Purchase of United States Government savings bonds;
- (9) Arkansas State Employees Association dues, when requested in writing by those state employees;
- (10) Fees for participation in the State Employees Benefit Corporation, when requested in writing by those state employees;
- (11) Contributions to the major federated fund-raising organization, when authorized by those state employees;
- (12) Arkansas State Police Association dues, when authorized in writing by those state employees;

(13) Fraternal Order of Police dues, when requested in writing by those state employees;

(14) Central Arkansas State Troopers Coalition dues, when authorized in writing by those state employees;

(15) Arkansas Rehabilitation Association dues, when authorized in writing by those state employees;

(16) Correctional Peace Officer Foundation dues, when authorized in writing by those state employees;

(17) Department of Correction employee association dues, when requested in writing by those employees;

(18) American Association of University Professors dues, when requested in writing by those employees; and

(19) For such other purposes as are specifically authorized by law but not enumerated in this subsection.

(b) If a state employee authorizes in writing the payroll deduction of dues of any union or professional association representing the employee, the agency shall deduct the dues from the payroll of the employee and remit the dues to the organization.

(c) Deductions authorized by this section shall be made in compliance with rules, regulations, and procedures established by the Chief Fiscal Officer of the State.

History. Acts 1973, No. 876, § 23; 1975, No. 881, § 1; 1981, No. 251, § 1; 1983, No. 164, § 1; A.S.A. 1947, § 13-349; Acts 1987, No. 18, § 1; 1987, No. 646, § 3; 1989, No. 506, § 1; 1995, No. 1122, § 1; 1997, No. 747, § 1; 2001, No. 166, § 1; 2003, No. 1795, § 1.

Publisher's Notes. Acts 1983, No. 164, § 2, provided that the act was intended to comply with *Arkansas State Highway Employees' Local 1315 v. Smith*, 257 Ark. 174, 515 S.W.2d 208 (1974), and in no way superseded or reversed such decision.

CASE NOTES

ANALYSIS

Purpose.
Union Dues.

Purpose.

The entire payroll deduction provision of this section was enacted for the protection of state employees against payroll deductions except for the purposes therein enumerated. *Arkansas State Highway Employees Local v. Smith*, 257 Ark. 174, 515 S.W.2d 208 (1974).

Union Dues.

The provisions of this section permitting deductions from the payrolls of state employees for the payment of union dues when requested in writing by state employees is permissive rather than mandatory and thus enforcement is not subject to the remedy of mandamus. *Arkansas*

State Highway Employees Local v. Smith, 257 Ark. 174, 515 S.W.2d 208 (1974).

Although the failure of the state highway department to continue withholding union dues from the wages of union members could impair the effectiveness of the union, such action by the department was not prohibited by the first amendment. *Arkansas State Hwy. Employees Local 1315 v. Kell*, 628 F.2d 1099 (8th Cir. 1980), vacated, 451 U.S. 965, 101 S. Ct. 2039, 68 L. Ed. 2d 344 (1981).

Where the state highway department had concluded that the withholding of union dues constituted an added clerical and office expense which did not benefit the taxpayers, the program of constructing and maintaining highways, nor those employees who did not desire to belong to the union, the department's refusal to continue withholding union dues did not

constitute discriminatory conduct in violation of the equal protection clause, even though the department continued to withhold items other than union dues. *Arkansas State Hwy. Employees Local 1315 v. Kell*, 628 F.2d 1099 (8th Cir. 1980), vacated, 451 U.S. 965, 101 S. Ct. 2039, 68 L. Ed. 2d 344 (1981).

Inasmuch as the limitations of this sec-

tion are permissive rather than mandatory, a union acquired no property right subject to due process in the state highway department's withholding of union dues from wages of union members. *Arkansas State Hwy. Employees Local 1315 v. Kell*, 628 F.2d 1099 (8th Cir. 1980), vacated, 451 U.S. 965, 101 S. Ct. 2039, 68 L. Ed. 2d 344 (1981).

19-4-1603. Procedures for position control.

(a) The Chief Fiscal Officer of the State shall establish procedures for exercising position control applicable to those state agencies subject to the provisions of § 21-5-201 et seq.

(b) Exercising position control shall be interpreted as follows:

(1) The Chief Fiscal Officer of the State shall assign a position control number to each line-item position authorized for the applicable agencies;

(2) The Chief Fiscal Officer of the State shall establish reporting procedures so that agencies shall provide complete reports to the department on the use of all authorized positions; and

(3) The Chief Fiscal Officer of the State may restrict an agency's use of authorized positions only after finding that the agency is in financial difficulty and after invoking the fiscal controls provided in § 19-4-701 et seq. and § 19-4-1201 et seq.

History. Acts 1973, No. 876, § 23; A.S.A. 1947, § 13-349.

19-4-1604. Salary from two agencies.

(a) Except as provided in subsection (b) of this section, no person drawing a salary or other compensation from one (1) state agency shall be paid salary or compensation, other than actual expenses, from any other state agency except upon written certification to and approval by the Chief Fiscal Officer of the State and by the head of each state agency, stating that:

(1) The work performed for the other state agency does not interfere with the proper and required performance of the person's duties; and

(2) The combined salary payments from the state agencies do not exceed the larger maximum annual salary of the line-item position authorized for either state agency from which the employee is being paid.

(b)(1) This section does not prohibit a state employee from contracting to temporarily teach as adjunct faculty at a state-supported institution of higher education and thereby receive combined salary payments from the two (2) state agencies in excess of the larger maximum annual salary of the line-item position authorized from either state agency.

(2)(A) This section does not prohibit a part-time or job-share public defender from receiving compensation from an appellate court for work performed in connection with an indigent's appeal to the Arkansas Supreme Court or the Court of Appeals.

(B) A person employed as a full-time public defender who is not provided a state-funded secretary may also seek compensation for appellate work from the Arkansas Supreme Court or the Court of Appeals.

(3) This section does not allow an employee to be on paid sick leave with a state agency and to be paid a salary or compensation from another state agency.

History. Acts 1973, No. 876, § 23; A.S.A. 1947, § 13-349; Acts 1995, No. 403, § 1; 2001, No. 1370, § 1; 2005, No. 1189, § 1.

Amendments. The 2005 amendment added (b)(3).

CASE NOTES

ANALYSIS

In General.
Public Defender.
Withdrawal.
—Withdrawal permitted.

In General.

Neither full-time or part-time state-salaried public defenders are eligible for additional compensation by the court for work done on appeal. *Boston v. State*, 341 Ark. 370, 16 S.W.3d 239 (2000).

Appellate court denied public defender's motion to withdraw from representation as he failed to include in his motion information about whether his secretary was state-funded; counsel was free to refile his motion at a later date with that information. *Williams v. State*, 347 Ark. 233, 60 S.W.3d 485 (2001).

Supreme court denied public defender's motion to withdraw as counsel in defendant's appeal where the attorney failed to provide, as required by statute, information regarding whether he had a state-funded secretary. *Mills v. State*, 347 Ark. 695, 66 S.W.3d 643 (2002).

Where defendant's trial attorney, a state-salaried, full-time public defender, stated that he did have a full-time, state-funded secretary which prevented him from receiving compensation for appellate work, his new motion to withdraw as attorney on appeal was granted for good cause shown. *Newman v. State*, 350 Ark. 265, 85 S.W.3d 883 (2002).

Public Defender.

Court denied public defender's motion to be relieved as counsel on appeal because subdivision (b)(2)(A) of this section did not prohibit a part-time or job-share public defender from receiving compensation from an appellate court for work performed in connection with an indigent's appeal to the Arkansas Supreme Court or the Arkansas Court of Appeals. *Tice v. State*, 365 Ark. 410, 230 S.W.3d 557 (2006).

Court granted public defender's motion to be relieved as appellate counsel where the public defender's motion stated that he was provided with a full-time, state-funded secretary and, thus, he was not entitled to compensation. *Tryon v. State*, 367 Ark. 192, — S.W.3d — (2006).

Public defender was permitted to withdraw as counsel on defendant's appeal as the public defender could not seek compensation for his appellate work because he was provided with a state-funded secretary. *Stone v. State*, — Ark. —, — S.W.3d —, 2006 Ark. LEXIS 542 (Nov. 2, 2006).

Public defender was permitted to withdraw as the attorney in defendant's appeal because he was provided with a state-funded secretary and, thus, could not seek compensation for his appellate court work. *White v. State*, — Ark. —, — S.W.3d —, 2006 Ark. LEXIS 544 (Nov. 2, 2006).

Where the public defender's motion to withdraw as defense counsel on appeal did not state whether she was provided a

state-funded secretary, the state supreme court could not determine whether she qualified for relief from defendant's representation in light of subdivision (b)(2)(B) of this section. The attorney was permitted to resubmit her motion. *Motes v. State*, — Ark. —, — S.W.3d —, 2007 Ark. LEXIS 57 (Jan. 25, 2007).

Supreme court denied counsel's request to withdraw as counsel for appellant because subsection (a) of this section indicated that counsel was eligible, as a part-time public defender, to receive compensation for his appellate work. It was irrelevant that the public defender's office employed one and one-half state-funded secretaries, as counsel's status as a part-time public defender made him eligible for compensation for his appellate work. *Flowers v. State*, — Ark. —, — S.W.3d —, 2007 Ark. LEXIS 321 (May 24, 2007).

Withdrawal.

State supreme court granted the attorney's motion to withdraw because under new state laws the full-time, state-salaried public defender would not be eligible for compensation for any work done on defendant's criminal appeal. *Jordan v. State*, 354 Ark. 27, 120 S.W.3d 99 (2003).

Public defender who filed a motion to be relieved as counsel for a defendant in a criminal appeal was required to provide information about whether he had a state-funded secretary before the court could grant his motion. *Walters v. State*, 354 Ark. 403, 125 S.W.3d 818 (2003).

Granting of the attorney's motion to withdraw as defendant's attorney on his appeal was appropriate because the attorney was provided with a full-time, state-funded secretary who maintained his office operations; thus, he would not have been able to seek compensation for his work. *Mejia v. State*, 366 Ark. 348, — S.W.3d — (2006).

Appellate court affirmed defendant's attorney's motion to withdraw from representation of defendant pursuant to subdivision (b)(2)(B) of this section as the attorney had been provided with a full-time state-funded secretary and, thus, he would not have been able to seek compensation for his work. *Jones v. State*, 367 Ark. 476, — S.W.3d — (2006).

Attorney's motion to be relieved as counsel was granted because the attorney

was not eligible for compensation on appeal under subdivision (b)(2)(B) of this section, because the attorney was a full-time, state-salaried public defender with a full-time, state funded secretary. *Sanders v. State*, — Ark. —, — S.W.3d —, 2007 Ark. LEXIS 243 (Apr. 12, 2007).

Defendant's motion for belated appeal was granted where, pursuant to Ark. R. App. P. Crim. 16(a), counsel had not been relieved by the trial court and was obligated to perfect the appeal and lodge the record in the appellate court; under subdivision (b)(2)(B) of this section, counsel was permitted to withdraw as attorney. *Wann v. State*, — Ark. —, — S.W.3d —, 2007 Ark. LEXIS 256 (Apr. 12, 2007).

Public defender's motion to be relieved as counsel for defendant in an appeal was granted because the public defender was provided with a full-time, state-funded secretary; because the public defender had a state-funded secretary, under subdivision (b)(2)(B) of this section, the public defender could not seek compensation from the appellate court for work on defendant's case. *Mishion v. State*, — Ark. —, — S.W.3d —, 2007 Ark. LEXIS 262 (Apr. 26, 2007).

Court denied appellate counsel's motion to withdraw on the basis that counsel was ineligible for compensation for any services performed on appeal because under subdivision (b)(2)(A) of this section, counsel was eligible to receive compensation for the appellate work; it was irrelevant that the public defender's office employed two state-salaried secretaries. *Calhoun v. State*, — Ark. —, — S.W.3d —, 2007 Ark. LEXIS 382 (June 21, 2007).

—Withdrawal permitted.

Motion to withdraw as counsel of record in defendant's appeal of a conviction for first-degree murder was granted where a full-time state-salaried public defender who represented defendant at trial certified that he was supplied with a full-time state-salaried secretary. *Johnson v. State*, 352 Ark. 313, 100 S.W.3d 739 (2003).

Public defender's motion to be relieved as counsel for an indigent defendant on appeal was granted and another attorney was appointed to represent defendant where the public defender had a full-time, state-funded secretary and, thus, was ineligible for compensation for his work on appeal under subdivision (b)(2)(B) of this

section. *Hall v. State*, 359 Ark. 203, 195 S.W.3d 897 (2004).

Pursuant to subdivision (b)(2)(B) of this section, where a full-time public defender was provided with a state-funded secretary, he could not seek compensation for appellate work; thus, his motion to withdraw as attorney from defendant's appeal was granted. *Booker v. State*, 363 Ark. 204, 212 S.W.3d 4 (2005).

Defendant's appointed attorney was

permitted to withdraw as defendant's appellate counsel pursuant to subdivision (b)(2)(B) of this section as he was ineligible for compensation for his appellate work due to the fact that he was provided with a full-time, state-funded secretary. *Wilson v. State*, 363 Ark. 211, 212 S.W.3d 2 (2005).

Cited: *Walters v. State*, 355 Ark. 128, 132 S.W.3d 218 (2003).

19-4-1605. Payment from multiple funds.

In those instances where a state agency has approved line-items for salaries which are payable from more than one (1) fund, the Chief Fiscal Officer of the State shall be authorized to establish a paying account on his or her books and on the books of the Treasurer of State and Auditor of State from which all such salaries may be paid, with provisions for reimbursing the paying account by directing the transfer of the necessary funds and appropriations on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State.

History. Acts 1973, No. 876, § 23; A.S.A. 1947, § 13-349.

19-4-1606. Review of payroll required.

(a) The Department of Finance and Administration shall review the payroll of state agencies covered by the provisions of the Uniform Classification and Compensation Act, § 21-5-201 et seq., with respect to the salaries of all employees of affected state agencies. This review shall determine the correctness of each payroll with respect to each position to assure compliance with the compensation plan and to assure that no position is being paid, during any payroll period, an amount greater than authorized in the compensation plan or the amount authorized for the position in the appropriation act applicable to the agency.

(b) Any proposed rate of pay for an employee found not to be in accordance with the provisions of the compensation act and the appropriation act governing the agency shall be changed to the appropriate rate of pay by the state agency covered by the provisions of the compensation act before the department shall approve it for payment.

(c) No payment of salary of any employee of any state agency affected by the provisions of the compensation act shall be made without the certification of correctness by the department based on its review duties as provided in this section.

(d) The department is authorized to develop and implement rules and procedures to accomplish the purposes authorized in this section.

History. Acts 1969, No. 199, § 8; A.S.A. 1947, § 12-3208; Acts 2001, No. 1453, § 43.

19-4-1607. Monthly, biweekly, weekly, and hourly salaries.

(a)(1) Except for those state agencies which operate principally on a scholastic year, or on a part-time basis, or where such salaries or personal services are specifically established for a period less than one (1) year, all salaries established by the General Assembly shall be considered to be a maximum amount to be paid for a twelve-month payroll period. No greater amount than that established for the maximum annual salary of any state official or employee shall be paid to such employee during any such twelve-month payroll period, nor shall more than one-twelfth (1/12) of such annual salary be paid to any such employee during any calendar month unless authorized in this subchapter.

(2) The limitations set out in this section may be converted to biweekly or weekly increments of one-twenty-sixth (1/26) or one-fifty-second (1/52) of the maximum annual salary.

(3) For complying with federal requirements, upon approval of the Chief Fiscal Officer of the State, the maximum annual salaries may be converted to hourly rates of pay for positions established on the basis of twelve (12) months or less if authorized by law.

(b) The remuneration paid to an employee of the state may exceed the maximum annual salary as authorized by the General Assembly as follows, and the following shall not be construed as payment for services or as salary as contemplated by Arkansas Constitution, Article 16, § 4:

(1) Overtime payments as authorized by law;

(2) Payment of a lump sum to a terminating employee, to include lump sum payments of sick leave balances upon retirement as provided by law;

(3) Payment for overlapping pay periods at the end of a fiscal year as defined or authorized by law;

(4) Payment for the biweekly twenty-seven (27) pay periods;

(5) Payment for career service recognition as authorized by law;

(6) Payment for career ladder incentive program bonus, as authorized by law; and

(7) Payment in accordance with special language salary provisions in individual agency appropriation acts.

History. Acts 1973, No. 876, § 23; § 1; 1985, No. 637, § 1; A.S.A. 1947, § 13-1975, No. 980, § 1; 1980 (1st Ex. Sess.), 349; Acts 2001, No. 1453, § 44.
No. 36, § 1; 1980 (1st Ex. Sess.), No. 62,

CASE NOTES**Lump Sum Termination Payment.**

A retiring state police officer was not entitled to include a lump sum termination payment equivalent to one month of accrued unused annual leave in computing his retirement pay, since § 24-6-201(7) contemplates using 36 months

rather than 37 months in calculating retirement pay and since subdivision (b)(2) of this section specifically prohibits using the payment of a lump sum termination sum from being construed as a salary, in order to prevent a distinction in retirement benefits between an officer who took

a vacation and an officer who did not.
Board of Trustees v. Halsell, 271 Ark. 815,
610 S.W.2d 881 (1981).

19-4-1608. Personal services less than 12 months.

In the event an appropriation is made for the payment of personal services, when it has been established by law on the basis of a scholastic year or for some other period less than twelve (12) months, then any person so employed may be paid from bank funds for the remainder of the year if his or her services are required by the state agency.

History. Acts 1973, No. 876, § 23;
A.S.A. 1947, § 13-349.

19-4-1609. State-supported institutions of higher learning.

(a)(1) Pursuant to administrative procedures established by the Chief Fiscal Officer of the State, each state-supported institution of higher learning may request a salary and personal services matching, or a maintenance and general operations expense disbursement procedure, or both. This procedure shall be requested, in writing from the executive head, communicated to the Chief Fiscal Officer of the State by which, effective at a date in accordance with the request, each payroll for all its salaries payable to employees, or a maintenance and general operations expense of the institution and personal services matching for employees of the institution, or both, may be disbursed by the institution and paid from state agency bank funds of the institution, subject to reimbursement and correction of reporting as provided in this section.

(2)(A) The Chief Fiscal Officer of the State may approve such salary and personal services matching, or a maintenance and general operations expense disbursement procedure, or both, for such reimbursement if he or she determines that each institution has complied with all administrative procedures established by the Chief Fiscal Officer of the State.

(B)(i) The Chief Fiscal Officer of the State may revoke any such approval by transmitting a thirty-day notice to the executive head of the institution when the Chief Fiscal Officer of the State finds that internal administrative procedures and controls of the institution are not adequate.

(ii) The Legislative Joint Auditing Committee shall advise the Chief Fiscal Officer of the State and keep him or her informed regarding any of its findings which may be relevant to such determination regarding these institutions.

(b)(1) Upon completion of salary and personal services matching, or a maintenance and general operations expense disbursement, or both, by the institution, the disbursing officer or other appropriate official of the institution shall examine the payroll or a maintenance and general operations expense, or both, as disbursed for such amounts as are properly payable from State Treasury funds.

(2) At such time as the disbursing officer or other appropriate official of the institution examines the payroll, or a maintenance and general operations expense for determining the reimbursable amount, or both, he or she shall also review it in order to discover any erroneous or improper payments as provided by law. The liability for those payments shall be with the executive head of that institution and its bonded disbursing officer, or his or her designated bonded assistant.

(c) All salaries and personal services matching, or a maintenance and general operations expense, or both, shall be subject to the restrictions and controls provided by law and the administrative procedures of the Chief Fiscal Officer of the State.

History. Acts 1979, No. 578, § 1; A.S.A. 1947, § 13-349.2; Acts 1989, No. 688, § 1; 1997, No. 758, § 1; 2001, No. 1453, § 45.

Cross References. Overtime pay for employees of institutions of higher education, § 6-63-308.

CASE NOTES

Construction.

This section provides nothing more than a means for the payment of certain judgments against the State, and does not

create a waiver of the State's immunity from suit in her own courts. *Cross v. Arkansas Livestock & Poultry Comm'n*, 328 Ark. 255, 943 S.W.2d 230 (1997).

19-4-1610. Retroactive pay prohibited.

(a)(1) In the event that a state employee is being paid less than the maximum provided for by law, and thereafter the head of the agency provides for an increase in the rate of pay for the employee, the rate of pay shall not exceed one-twelfth (1/12) of the annual maximum amount of the salary position on which he or she is placed, for the remainder of the annual period.

(2) Payments under subdivision (a)(1) of this section shall not be made for a preceding fiscal year.

(b)(1) No increase in the rate of pay, either by paying the full amount of the maximum salary or by placing an employee in a position calling for a greater salary, shall be construed as authorizing the payment of any retroactive salary to the employee.

(2) Payments under subdivision (b)(1) of this section shall not be made for a preceding fiscal year.

(c)(1) Salary payments made to correct an administrative error shall not be considered retroactive pay, nor shall such payment be construed as exceeding the employee's maximum authorized pay.

(2) Payments under subdivision (c)(1) of this section may be made for a preceding fiscal year if:

(A) Requested within twelve (12) months of the end of the preceding fiscal year; and

(B) Upon the consent of the Chief Fiscal Officer of the State.

History. Acts 1973, No. 876, § 23; Acts 1989, No. 629, § 10; 2003, No. 656, 1981, No. 741, § 4; A.S.A. 1947, § 13-349; § 8.

19-4-1611. Supplemental payments prohibited.

In the event the General Assembly shall have established by law the maximum annual salaries for certain positions for any state agency and shall have appropriated for those positions, no greater salary than that established by law shall be paid to any person occupying the position by making supplemental payments from agency bank funds. However, the salaries may be paid partly from state-appropriated funds and partly from agency bank funds, but the aggregate of the payments shall not exceed the maximum annual salary rate, where it is established by law.

History. Acts 1973, No. 876, § 23; A.S.A. 1947, § 13-349.

19-4-1612. Overtime pay.

(a) It is the policy of the State of Arkansas that overtime pay for state employees is the least desirable method of compensation for overtime work.

(b)(1) All state departments, agencies, boards, commissions, and institutions may pay overtime to its employees, under the rules and regulations set out by the Federal Fair Labor Standards Act.

(2)(A) The Chief Fiscal Officer of the State will specify those specific employees or groups of employees other than employees of the Arkansas State Highway and Transportation Department eligible to receive overtime compensation, the circumstances under which overtime pay is to be allowed, and such other matters which the Chief Fiscal Officer of the State may deem appropriate and necessary to comply with the Federal Fair Labor Standards Act as regards the payment of overtime compensation.

(B) The Director of the Arkansas State Highway and Transportation Department shall make these determinations as to employees of the Arkansas State Highway and Transportation Department.

(c) The rules and regulations authorized by this section shall not go into effect until the Chief Fiscal Officer of the State, or the Arkansas State Highway and Transportation Department as to its employees, has sought the advice of the Legislative Council.

(d) In the event that the Federal Fair Labor Standards Act is held, for whatever reason, to be nonapplicable to state employment, then any state department, agency, board, commission, or institution may pay overtime to its employees only if the General Assembly has given authorization by an appropriation.

History. Acts 1973, No. 876, § 23; 1976 (Ex. Sess.), No. 1, § 1; 1977, No. 118, § 1; 1985, No. 820, § 1; A.S.A. 1947, § 13-349.

U.S. Code. The Federal Fair Labor Standards Act, referred to in this section, is codified as 29 U.S.C. § 201 et seq.

19-4-1613. Lump-sum terminal pay.

(a) Upon termination, resignation, retirement, death, or other action by which a person ceases to be an active employee of a state agency, the amount due the employee or his or her estate, including any accrued unpaid annual or holiday leave which is due in accordance with the policies of the state agency and lump-sum payments of sick leave balances upon retirement as provided by law, may, and should, be included in the final pay to the employee or his or her estate for the employee's active work, even though the final payment of salary or wages may exceed one twenty-sixth (1/26) or other fractional amount based upon days, weeks, or months of the employee's annual authorized compensation at the date active employment ceases.

(b) No employee receiving the additional compensation shall return to state employment until the number of days for which he or she received additional compensation has expired.

(c) Payment of the additional compensation shall not be considered as exceeding the maximum for a position so authorized.

(d) If an employee receives compensation for unused sick leave at retirement pursuant to § 21-4-501 and returns to state employment, the employee shall not be required to wait until the expiration of the number of days for which he or she received additional compensation before returning to state employment or to repay the amount of the compensation.

History. Acts 1973, No. 876, § 23; 1975, No. 980, § 2; A.S.A. 1947, § 13-349; Acts 2001, No. 1453, § 46; 2005, No. 1188, § 1.

Amendments. The 2005 amendment added (d).

19-4-1614. Judicial awards under federal laws.

(a) In the event an employee of the State of Arkansas, or the authorized agent of the employee, files suit against the State of Arkansas in a court of competent jurisdiction for relief under the provisions of Title VII of the federal Civil Rights Act of 1964, as amended, or the federal Civil Rights Act of 1866, or the federal Civil Rights Act of 1871, or the Fourteenth Amendment to the United States Constitution, and the court finds for the employee and in so finding awards wages or salaries for personal services rendered in addition to wages or salaries already paid or due, the additional wages or salaries shall be paid from the regular salary appropriation from which the employee is normally paid. If it is found, however, that such payment will impair the regular salary appropriation, the Chief Fiscal Officer of the State shall transfer the necessary appropriation from the maintenance and general operations appropriation of the employing agency to the regular salary appropriation in order that the additional wages or salaries shall be paid.

(b) Any liquidated damages awarded by the court, pursuant to the federal laws cited in subsection (a) of this section, are to be paid in the

same manner as the additional wages or salaries provided for in subsection (a) of this section.

(c) When notified that a state employee has filed suit or is in any other manner claiming redress under the provisions of the federal laws cited in subsection (a) of this section, the Chief Fiscal Officer of the State may investigate the circumstances surrounding the claim. If, based on the evidence and facts found during the investigation, the Chief Fiscal Officer of the State determines or has reason to believe that the court would sustain the employee's claim and find for the employee and in so doing award wages or salaries in addition to those paid or due for the employee's personal service rendered, then the Chief Fiscal Officer of the State shall, with the advice of the Legislative Council or the Joint Budget Committee, authorize payment of the additional wages or salaries as provided in subsection (a) of this section.

History. Acts 1973, No. 876, § 23; 1977, No. 813, § 4; A.S.A. 1947, § 13-349.
U.S. Code. The Federal Civil Rights Act of 1866 referred to in this section, appears as 14 Stat. 27.
The Federal Civil Rights Act of 1871, referred to in this section, appears as 16 Stat. 433 and 17 Stat. 13.

The Federal Civil Rights Act of 1964, referred to in this section, is codified as 42 U.S.C. §§ 1971 et seq. and 1981 et seq.

CASE NOTES

Construction. This section provides nothing more than a means for the payment of certain judgments against the State, and does not create a waiver of the State's immunity from suit in her own courts. *Cross v. Arkansas Livestock & Poultry Comm'n*, 328 Ark. 255, 943 S.W.2d 230 (1997).

19-4-1615. Awards from State Claims Commission.

- (a) In the event a state employee is awarded a claim by the Arkansas State Claims Commission for wages or salaries for personal services rendered for a state agency, such award shall be processed through the state mechanized payroll system.
- (b) The award shall be paid from the regular salaries and personal services matching appropriation from which the employee is normally paid.

History. Acts 1995, No. 176, § 1.

SUBCHAPTER 17 — PROFESSIONAL AND CONSULTANT SERVICES

SECTION.
19-4-1701 — 19-4-1717. [Repealed.]

19-4-1701 — 19-4-1717. [Repealed.]

Publisher's Notes. This subchapter, concerning professional and service contracts, was repealed by Acts 2003, No. 1315, § 3. The subchapter was derived from the following sources:

19-4-1701. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; 1979, No. 833, § 10; A.S.A. 1947, § 13-346; Acts 1991, No. 1221, § 1; 2001, No. 1232, § 1.

19-4-1702. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; A.S.A. 1947, § 13-346.

19-4-1703. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; A.S.A. 1947, § 13-346.

19-4-1704. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; A.S.A. 1947, § 13-346.

19-4-1705. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; A.S.A. 1947, § 13-346; Acts 1989, No. 37, § 1; 2001, No. 1568, § 2; 2001, No. 1612, § 37.

19-4-1706. Acts 1973, No. 876, § 20; 1977, No. 833, § 10; A.S.A. 1947, § 13-346.

19-4-1707. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; 1985, No. 365, § 9; A.S.A. 1947, § 13-346.

19-4-1708. Acts 1973, No. 876, § 20;

1977, No. 875, § 1; 1979, No. 368, § 1; A.S.A. 1947, § 13-346.

19-4-1709. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; 1985, No. 365, § 10; A.S.A. 1947, § 13-346; Acts 1997, No. 1088, § 1.

19-4-1710. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; A.S.A. 1947, § 13-346; Acts 1989, No. 402, § 3; 1997, No. 1088, § 2.

19-4-1711. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; A.S.A. 1947, § 13-346; 2001, No. 1453, § 47.

19-4-1712. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; A.S.A. 1947, § 13-346.

19-4-1713. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; A.S.A. 1947, § 13-346.

19-4-1714. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; A.S.A. 1947, § 13-346.

19-4-1715. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; A.S.A. 1947, § 13-346.

19-4-1716. Acts 1993, No. 1255 §§ 1-3; 1997, No. 179, § 17; 1997, No. 312, § 14; 1997, No. 1354, § 37.

19-4-1717. Acts 2001, No. 1762, § 1.

SUBCHAPTER 18 — REIMBURSEMENTS, COLLECTIONS, AND REFUNDS**SECTION.**

19-4-1801. Reimbursements and refunds generally.

19-4-1802. Petty cash imprest funds.

19-4-1803. Collections generally.

19-4-1804. Geological publications income.

SECTION.

19-4-1805. Deposits for highway employees retirement.

19-4-1806. Grants, aids, and donations.

19-4-1807. Federal funds generally.

19-4-1808. Federal funds for vocational schools.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of

the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore"

Effective Dates. Acts 1971, No. 585, § 34: approved Apr. 6, 1971. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that in order to establish an orderly procedure which will insure the monthly and quarterly distribution of funds for the necessary services and operations of the state government, as provided for in this act, it is necessary that the provisions of this act become effective immediately; that under the provisions of this act seriously needed im-

provements for many of our public institutions are contemplated, and only the provisions of this act will provide such funds which will be adequate to alleviate this situation; and that only the provisions of this act will correct many of our financial difficulties, and which otherwise may deprive the citizens of this state from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall take effect and be in full force from and after its passage."

Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1975, No. 72, § 5: July 1, 1975. Emergency clause provided: "It is hereby found and determined by the Seventieth General Assembly that the Constitution of the State of Arkansas prohibits the appropriations of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1975 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1975 could work irreparable harm upon the proper administration and providing of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1975."

Acts 1975 (Extended Sess., 1976), No. 1110, § 3: Jan. 30, 1976. Emergency clause provided: "It is hereby found and determined by the Seventieth General Assembly, meeting in Extended Session, that refunds for overpayment of salaries of State employees should be credited as refunds to expenditures on the books of the Treasurer and that such refunds

should also be credited to the appropriation accounts on the books of the various fiscal officers of the State thereby accruing greater benefits and effectiveness to the various agencies, boards and commissions of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1977, No. 437, § 4: July 1, 1977. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management of state finances requires that the provisions of this Act be implemented at the commencement of the next biennium and this Act is necessary for the proper management of the financial affairs of the state, therefore an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1977."

Acts 1979, No. 833, § 12: July 1, 1979. Emergency clause provided: "It is hereby

found and determined by the General Assembly that the aforementioned sections of the General Accounting and Budgetary Procedures Law of Arkansas requires amendment to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1987, No. 873, § 3: Apr. 13, 1987. Emergency clause provided: "It is hereby found and determined by the General Assembly that because of the case *Ricarte v. State*, CR 86-31, a question has arisen over the validity of Act 1110 of the Extended Session of 1976; that this Act is a reenactment of the former law; and that the immediate passage of this Act is necessary to clarify the state of the law on this issue. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

19-4-1801. Reimbursements and refunds generally.

(a) The Chief Fiscal Officer of the State shall prescribe the method of handling refunds and reimbursements to the state for moneys previously paid out or due the state. If no properly classified appropriation account exists on the books of the Chief Fiscal Officer of the State and the Auditor of State for which the respective refund is applicable, the Chief Fiscal Officer of the State is authorized to establish such appropriation account on the books of the Chief Fiscal Officer of the State, the Auditor of State, and the various fiscal officers.

(b) No such refunds shall cause a transfer of appropriation on the books of the Chief Fiscal Officer of the State, the Auditor of State, and the various fiscal officers except for:

(1) Proceeds received from insurance policies for casualty losses by state agencies;

(2) Proceeds received from vendors on account of overpayment of obligations remitted by state agencies;

(3) Refunds to state agencies for cash advances or over-allocations made to state and local agencies for subgrants;

(4) Refunds to state agencies for the erroneous payment or overpayment of salaries to state employees;

(5) Proceeds derived from the maturity or redemption of investments;

(6) Reimbursements to institutions of higher learning for cash fund expenditures for salaries that are properly chargeable to funds in the State Treasury;

(7) Federal reimbursements of expenses paid in advance by the state on behalf of the federal government; and

(8) Reimbursements by vendors or their agents for warranties, product rebates, and service adjustments.

History. Acts 1973, No. 876, § 24; 1975 (Extended Sess., 1976), No. 1110, § 1; 1977, No. 437, § 2; 1979, No. 833, § 8; A.S.A. 1947, § 13-350; reen. Acts 1987, No. 873, § 1; 2007, No. 716, § 2.

A.C.R.C. Notes. This section was reenacted by Acts 1987, No. 873, § 1. Acts 1987, No. 834, provided that 1987 legisla-

tion reenacting acts passed in the 1976 Extended Session should not repeal any other 1987 legislation and that such other legislation would be controlling in the event of conflict.

Amendments. The 2007 amendment added (b)(7) and (8) and made related changes.

19-4-1802. Petty cash imprest funds.

(a) Petty cash imprest funds for any state agency shall be approved by the Chief Fiscal Officer of the State only in the case of actual need for such funds in connection with the daily operations of the agency and shall be subject to such limitations with respect to amount and use of the funds as shall be prescribed by him or her.

(b) The petty cash imprest funds shall not be used to circumvent purchasing regulations, nor for the purpose of reimbursing individuals for travel expenses.

History. Acts 1973, No. 876, § 24; A.S.A. 1947, § 13-350.

19-4-1803. Collections generally.

All fines, fees, penalties, court costs, taxes, and other collections which, by the laws of this state, are to be remitted directly to the Treasurer of State for credit in the State Treasury to an account of an agency of this state shall be remitted directly to the agency to whose account they are to be credited. Upon receipt, the agency shall transmit them to the Treasurer of State who shall credit them in the State Treasury to the account of the agency.

History. Acts 1961, No. 250, § 1; A.S.A. 1947, § 13-505.1.

19-4-1804. Geological publications income.

Charges, income, receipts, or revenue derived from the sale of publications by the Arkansas Geological Survey shall be deposited in the State Treasury as a refund to expenditures.

History. Acts 1971, No. 585, § 19; logical activity of the Department of Commerce." However, Acts 1983, No. 691, A.S.A. 1947, § 13-549.

Publisher's Notes. As originally enacted, this section also referred to "geo- § 17, abolished this department.

19-4-1805. Deposits for highway employees retirement.

All moneys received in the State Treasury for deposit in the State Highway Employees' Retirement System Fund that are derived from the sale or redemption of stocks, bonds, or other securities, other than interest, are to be classified and handled on the books of the Treasurer of State, the Auditor of State, and the Department of Finance and Administration as a refund to expenditures.

History. Acts 1975, No. 72, § 4.

Highway Employees' Retirement System

Cross References. Arkansas State Fund, § 19-5-918.

19-4-1806. Grants, aids, and donations.

All state agencies are authorized to accept grants, aids, and donations and to enter into contracts to accept grants, aids, and donations. Following procedures prescribed by the Chief Fiscal Officer of the State, funds received from grants, aids, and donations may be deposited, disbursed, budgeted, and regulated.

History. Acts 1973, No. 876, § 19; A.S.A. 1947, § 13-345.

19-4-1807. Federal funds generally.

(a) In the event the Congress of the United States shall appropriate funds for the benefit of the state or any state agency or in the event any federal funds shall be paid to the state or any agency thereof for the purpose of reimbursing the state for funds previously paid out, and in the event any such federal funds are deposited in the State Treasury and there is no law providing for the depositing of such moneys in a state fund or appropriating them from a state fund, taking into consideration the provisions and requirements of the miscellaneous federal grant appropriation, then the Chief Fiscal Officer of the State shall have the authority to direct the State Treasury to establish funds, fund accounts, or accounts on the books of the various fiscal officers of the state for the purpose of handling and disbursing these federal funds.

(b) Any such federal funds shall be handled only in accordance with the purpose for which the funds were granted to, or paid over to, the state or any agency thereof. All such federal funds shall be subject to the procedures prescribed by the Chief Fiscal Officer of the State for the disbursement of funds.

History. Acts 1973, No. 876, § 24; ministering unanticipated miscellaneous federal funds, § 19-7-501 et seq.
A.S.A. 1947, § 13-350.

Cross References. Procedures for ad-

19-4-1808. Federal funds for vocational schools.

Reimbursements of federal funds to the Vocational-Technical Schools Fund Account shall be construed to be income of the fiscal year in which the reimbursements were received.

History. Acts 1969, No. 620, § 15;
A.S.A. 1947, § 13-513.2.

SUBCHAPTER 19 — FEDERAL GRANTS AND AIDS

SECTION.

- 19-4-1901. Submission of requests.
- 19-4-1902. Preliminary or informal proposals.
- 19-4-1903. Evaluation report.
- 19-4-1904. Receipt of funds.

SECTION.

- 19-4-1905. Research grants.
- 19-4-1906. Letters of credit.
- 19-4-1907. Quarterly reports.
- 19-4-1908. Review and continuance of programs.

Cross References. Grant application review — indirect cost reimbursements, § 19-7-601 et seq.

Procedures for administering unanticipated miscellaneous federal funds, § 19-7-501 et seq.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore"

Acts 1981, No. 572 contained a preamble which read: "Whereas, the Office of Management and Budget in conjunction with the Department of Health and Human Services is implementing a new process of transferring federal moneys to the various states for financing certain federally subsidized programs; and

"Whereas, the federally announced financing methodology is intended to reduce the available moneys for program administration, thereby shortening the period of time that federal moneys are needed for program financing; and

"Whereas, it is their intent to reduce the federal cash flow of moneys to, hopefully, prevent borrowing of moneys by the U.S. Treasury Department; and

"Whereas, the acceptable proposed method of financing these programs will require the Auditor of the State to issue warrants for the expenditures of federal moneys without regard to balances in the State Treasury funds of the specified programs, but, the State Treasurer shall have sufficient balances on hand in the various affected funds in order to redeem warrants;

"Therefore, it is the intent of the General Assembly to amend the General Accounting and Budgetary Procedures Law of the State of Arkansas to allow implementation of an alternative method of financing certain Federal programs as required by the Office of Management and Budget and the Department of Health and Human Services; Now therefore"

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1981, No. 572, § 4: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the General Assembly that various Federal Programs may require changes in their method of funding; that this Act is intended to provide for this Federal requirement and in order to do so it is essential that this Act become effective on July 1, 1981; that unless an emergency is declared, an extension of the 1981 regular session of the General Assembly could delay the effective date of this Act beyond July 1, 1981. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1981."

19-4-1901. Submission of requests.

(a) Requests for federal funds for grants, aids, reimbursement, and direct or indirect cost reimbursement plans, other than research grants, originated by a state agency other than a state institution of higher education shall be submitted to the Department of Finance and Administration prior to their submission to the granting source.

(b) Excepting the provisions of § 19-4-1907, the remainder of this subchapter shall not be applicable to state institutions of higher education.

History. Acts 1973, No. 876, § 21;
A.S.A. 1947, § 13-347; Acts 1989, No. 37,
§ 2.

19-4-1902. Preliminary or informal proposals.

Preliminary or informal proposals which do not commit personnel, space, facilities, or state funds may be submitted directly to the granting source. However, when the grant requested, if approved, would result in the commitment of state personnel, space, facilities, equipment, or funds, or the program to be proposed by the state agency with the resources from the federal grant has not received specific legislative authorization through an appropriation or specific enabling legislation, the requesting agency shall notify, in writing, the Director of the Department of Finance and Administration that such preliminary or informal proposal is being made and shall briefly describe it.

History. Acts 1973, No. 876, § 21;
A.S.A. 1947, § 13-347.

19-4-1903. Evaluation report.

Each request submitted to the Department of Finance and Administration shall be accompanied with an evaluation report prepared by the state agency that includes information as follows, but not necessarily limited thereto:

- (1) A description of the purpose of the program;
- (2) An explanation of the relationship of the program or plan to the agency's total program and why the program is needed;
- (3) Its priority in the total program;
- (4) A statement whether similar programs are being conducted, if known, or could be conducted in or by other agencies;
- (5) An explanation of the effects of this program and the state's obligation, if any, to continue the program, and the level of continuance, in the event federal funds are curtailed;
- (6) A statement of how the agency's programs and objectives would be affected if the request is not approved; and
- (7) The amount of overhead payment anticipated from federal funds, and its adequacy, to reimburse the agency and central state services for actual indirect costs reimbursements.

History. Acts 1973, No. 876, § 21;
A.S.A. 1947, § 13-347.

19-4-1904. Receipt of funds.

(a) When any federal funds, grants, aids, or reimbursements, including unsolicited funds, are received by a state agency, the Department of Finance and Administration shall be notified on forms to be prescribed by the director of the department.

(b) The department shall prescribe procedures for quarterly reporting information relative to grants, aids, reimbursement, and direct or indirect cost reimbursement plans, and research grants and aids for the institutions of higher education.

History. Acts 1973, No., 876, § 21;
A.S.A. 1947, § 13-347; Acts 1989, No. 37,
§ 3.

19-4-1905. Research grants.

The Department of Finance and Administration shall prescribe procedures for reporting information relative to federal research grants and aids for the colleges and universities.

History. Acts 1973, No. 876, § 21;
A.S.A. 1947, § 13-347.

19-4-1906. Letters of credit.

(a) As used in this subchapter, unless the context otherwise requires:

(1) "Checks-paid letter of credit" means a system which requires state warrants to be issued without federal moneys on deposit in the State Treasury. The federal share of the warrants would only become available to the Treasurer of State on the day the warrants are presented for redemption. A receipt would be processed and credited to the proper fund before the warrants are redeemed;

(2) "Delay-of-drawdown letter of credit" means a system which requires the Auditor of State to issue warrants without federal moneys on deposit in the State Treasury for specific programs primarily financed by federal moneys. Moneys are drawn upon the letter of credit and deposited with the Treasurer of State based on an agreement with the federal government establishing warrant redemption patterns. Deposits are made each day based on estimates of the amount of warrants to be redeemed each day. In the event that warrants are presented for redemption on a given day in excess of the amount deposited in the State Treasury, an additional amount of moneys may be requested on a letter of credit and deposited with the Treasurer of State to enable proper warrant redemption and to prevent deficit spending; and

(3) "Federal letter of credit" means an instrument certified by an authorized official of a grantor agency which authorizes a grantee to draw funds needed for immediate disbursement in accordance with the provisions of Treasury Circular 1075.

(b)(1) Upon approval of the Chief Fiscal Officer of the State and under procedures prescribed by the Chief Fiscal Officer of the State, Letters of credit, either individually or under a single, unified, checks-paid, or delay-of-drawdown system may be included and accounted for on the books of record of the Auditor of State, Chief Fiscal Officer of the State, and applicable state agency as deferred federal revenues to be

treated as an asset comparable to "cash on hand". In connection therewith, the Chief Fiscal Officer of the State may direct the creation and establishment of a revolving paying account on the books of records of the applicable state's accounting records. Furthermore, upon implementation of a checks-paid or delay-of-drawdown system, the affected agency may issue vouchers, the Department of Finance and Administration may approve vouchers for payment, and the Auditor of State may issue warrants for federal programs without regard to federal fund or paying account balances on deposit in the State Treasury.

(2)(A) In no event shall the Treasurer of State redeem any warrants without sufficient fund balances on deposit equal to the total amount of warrants presented for redemption.

(B) In no event shall the implementation of a checks-paid or delay-of-drawdown letter of credit system be construed as deficit spending.

(C) The Chief Fiscal Officer of the State, after consulting with the Auditor of State and the Treasurer of State, may prescribe such rules and regulations as necessary to implement a checks-paid or delay-of-drawdown letter of credit system.

(3) No agency shall implement a checks-paid or delay-of-drawdown letter of credit system except upon approval of the Chief Fiscal Officer of the State and upon advice of the Legislative Council.

History. Acts 1973, No. 876, § 21;
1981, No. 572, § 1; A.S.A. 1947, § 13-347.

19-4-1907. Quarterly reports.

(a) The Director of the Department of Finance and Administration shall file quarterly reports with the Legislative Council itemizing and summarizing all contracts or agreements entered into by the Governor of the State of Arkansas with the federal government, or any agencies or instrumentalities thereof, whereby the State of Arkansas is to participate in any program involving the expenditure of federal funds. These reports shall be filed, whether or not state funds are obligated in connection therewith, with respect to new federal programs or expansions of existing federal programs which were not in existence or which were not implemented by state participation, at the time of the adjournment of the regular session of the General Assembly and entered into prior to the convening of the next regular session of the General Assembly.

(b) The report shall list, with respect to each such contract or agreement:

- (1) A brief statement of the purposes of the agreement;
- (2) The amount of federal funds to be expended thereunder;
- (3) The amount of any state matching funds required in connection with such program, if any;
- (4) The name of the agency that will administer the program; and

(5) Such additional information as will enable the members of the Legislative Council to determine the nature and purposes of the agreement.

History. Acts 1973, No. 876, § 21;
A.S.A. 1947, § 13-347.

19-4-1908. Review and continuance of programs.

(a) The Legislative Council shall review the quarterly reports filed by the Director of the Department of Finance and Administration as required in this subchapter. The Legislative Council shall submit such findings and recommendations to each succeeding regular session of the General Assembly for enabling legislation to implement, restrict, or prohibit the state's participation in any such new federal program or expanded federal program which was implemented by contract or agreement entered into by the Governor subsequent to the adjournment of the preceding session of the General Assembly.

(b) In the event the next regular session of the General Assembly shall fail to prohibit or restrict the state's participation in any new or expanded program implemented by contract or agreement signed by the Governor with the federal government during the interim since the immediately preceding regular session of the General Assembly, then the state may continue to participate in the federal program. On the other hand, if the General Assembly shall restrict or prohibit the state's participation in any new or expanded federal program implemented by contract or agreement subsequent to the last regular session, then it shall be unlawful for the state to continue to participate in or to expend any state funds in connection with any such program. All contracts or agreements entered into by the Governor or any agency of the state acting under authority of the Governor shall be void and the state's participation therein shall cease upon the adjournment of the General Assembly, or at such later date if a later date for the termination of the state's participation therein has been prescribed by law.

History. Acts 1973, No. 876, § 21;
A.S.A. 1947, § 13-347.

SUBCHAPTER 20 — LOSSES AND RECOVERIES

SECTION.

19-4-2001. Notice and proof of loss.

19-4-2002. Payment of loss.

SECTION.

19-4-2003. Legal action.

19-4-2004. Auditor's testimony.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be

the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules,

regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legis-

lative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ... "

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

19-4-2001. Notice and proof of loss.

It shall be the duty of the Chief Fiscal Officer of the State to give notice and make proof of loss to, and demand payment of, the surety of any bond executed by any state officer or employee in which the audit report by the Legislative Joint Auditing Committee of the records and accounts shows that such officer or employee and his or her surety may in any way be liable.

History. Acts 1973, No. 876, § 18; A.S.A. 1947, § 13-344.

19-4-2002. Payment of loss.

(a) Within a reasonable time after the Chief Fiscal Officer of the State has given notice and made proof of loss and demand for payment as prescribed in this subchapter, the surety shall make payment to the

Chief Fiscal Officer of the State of the amount so found to be due. The Chief Fiscal Officer of the State shall forthwith transmit the amounts so received to the Treasurer of State with instructions to credit it to the fund, fund accounts, or accounts entitled to such funds.

(b) If the amounts so recovered are funds that are not required by law to be deposited in the State Treasury, then the funds shall be transmitted by the Chief Fiscal Officer of the State to the agency to which the recovered funds belong, with instructions to credit it to the accounts entitled to such funds.

History. Acts 1973, No. 876, § 18;
A.S.A. 1947, § 13-344.

19-4-2003. Legal action.

In the event any surety shall fail or refuse to pay over the amounts so found to be due, the Chief Fiscal Officer of the State shall give notice of the failure or refusal to the Attorney General. The Attorney General shall immediately take such legal action as shall be necessary to collect the amount so found to be due from the officer or employee and his or her surety.

History. Acts 1973, No. 876, § 18;
A.S.A. 1947, § 13-344.

19-4-2004. Auditor's testimony.

(a) In all criminal or civil actions brought as the result of the findings set forth in an audit report, the auditors making the audit shall give testimony upon request of the proper officers of the court and otherwise make their services available in the prosecution of any action.

(b) Auditors shall not be entitled to witness fees for giving testimony.

History. Acts 1973, No. 876, § 18;
A.S.A. 1947, § 13-344.

SUBCHAPTER 21 — STATE FUNDED EXPENSES OF CONSTITUTIONAL OFFICERS

SECTION.

19-4-2101. Definition.

19-4-2102. Documentation required.

19-4-2103. Expenditures for official state
business only — Exemptions.

SECTION.

19-4-2104. Expenditures — Disapproval.

19-4-2105. Retention of documentation.

A.C.R.C. Notes. References to "this chapter" in subchapters 1-20 may not ap-

ply to this subchapter which was enacted subsequently.

19-4-2101. Definition.

For purposes of this subchapter the term “constitutional officers” means the Governor, the Lieutenant Governor, the Attorney General, the Secretary of State, the Treasurer of State, the Auditor of State, and the Commissioner of State Lands.

History. Acts 1991, No. 768, § 1.

19-4-2102. Documentation required.

(a) For all expenditures exceeding twenty-five dollars (\$25.00), all constitutional officers and their employees shall hereafter file with their disbursing officers the following documents to substantiate expenditures for transportation, lodging, food, or any other expense to be paid from the maintenance and operations moneys appropriated by the General Assembly:

- (1) A copy of the vendor’s invoice or receipt;
- (2) A statement of the purpose of the expenditure; and
- (3) The names of all persons for which the expenditure was incurred.

(b) For all expenditures not exceeding twenty-five dollars (\$25.00), all constitutional officers and their employees shall hereafter file with their disbursing officers the following documents to substantiate expenditures for transportation, lodging, food, or any other expense to be paid from the maintenance and operations moneys appropriated by the General Assembly:

- (1) A statement of the purpose of the expenditure;
- (2) The amount of such expense;
- (3) The date, place, and nature of such expense; and
- (4) The business relationship of any persons for whom the expenditure was incurred, including such person’s identity, title, or other information sufficient to establish such relationship.

History. Acts 1991, No. 768, § 2.

19-4-2103. Expenditures for official state business only — Exemptions.

(a) No constitutional officer or employee of a constitutional officer shall expend for personal use any moneys appropriated by the General Assembly for the maintenance and operation of the office, and the moneys appropriated for the maintenance and operation of the offices of the constitutional officers shall be expended only for official state business.

(b) This subchapter does not apply to the purchase, maintenance, and operation of state-owned motor vehicles.

History. Acts 1991, No. 768, § 3.

19-4-2104. Expenditures — Disapproval.

No disbursing officer of state funds shall approve any expenditure from maintenance and operation funds for expenses for a constitutional officer or an employee of a constitutional officer unless the request for the expenditure is accompanied by the documentation required by this subchapter.

History. Acts 1991, No. 768, § 4.

19-4-2105. Retention of documentation.

The constitutional officers and their employees shall retain the original documentation required by this subchapter for a period of three (3) years after the date of the request for expenditure.

History. Acts 1991, No. 768, § 5.

SUBCHAPTER 22 — REVIEW OF DISCRETIONARY GRANTS

SECTION.

19-4-2201. Definitions — Review generally — Exempt grants.

SECTION.

19-4-2202. Review of nonexempt grants.

A.C.R.C. Notes. References to “this chapter” in subchapter 1-20 may not apply to this subchapter which was enacted subsequently.

Effective Dates. Acts 1999, No. 1032, § 6: Apr. 1, 1999. Emergency clause provided: “It is hereby found and determined by the General Assembly that the provisions of this act are necessary to foster confidence in the operations of state government and to insure the proper expenditure of public funds and that this act should therefore go into effect as soon as possible. Therefore, an emergency is

hereby declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

19-4-2201. Definitions — Review generally — Exempt grants.

(a) For the purposes of this subchapter:

(1) “Discretionary grant” means a grant in which the recipient of the grant funds or the formula for the grant award is not specifically stated in the legislation authorizing the grant;

(2) “Nondiscretionary grant” means a grant in which the recipient of the grant funds or the formula for the grant award is specifically stated in the legislation authorizing the grant, or in specific agency regulations promulgated by the agency and reviewed by the Legislative Council, or in the case of federal funds, in the statute, regulation, or

other federal directive which restricts the disbursement of the funds according to federal guidelines; and

(3) "State agency" means:

(A) Every board, commission, department, division, or office of state government whether executive, legislative, or judicial; and

(B) All state-supported post-secondary educational institutions, including, but not limited to, colleges and universities, vocational and technical schools, and community colleges.

(b) Hereafter, no state agency shall award any discretionary grant prior to review by the Legislative Council between legislative sessions, or by the Joint Budget Committee during legislative sessions. However, if a state agency determines that an emergency exists requiring the discretionary grant to be awarded prior to review, it may award the discretionary grant prior to the review by the Legislative Council or the Joint Budget Committee, and shall immediately notify the Legislative Council between legislative sessions, or the Joint Budget Committee during legislative sessions, as to the facts constituting the emergency.

(c) Grants exempt from review shall include:

(1) Grants for which the total consideration is less than or equal to ten thousand dollars (\$10,000);

(2) Nondiscretionary grants as determined by the agency;

(3) Grants to another governmental entity such as a state agency, public educational institution, federal governmental entity, or body of a local government;

(4) Disaster relief grants;

(5) Grants identified as not requiring review by the Legislative Council between legislative sessions, or the Joint Budget Committee during legislative sessions;

(6) Grants containing confidential information, the disclosure of which is determined by the agency to constitute a violation of other provisions of law regarding disclosure; and

(7) Any scholarship or financial assistance award to, or on behalf of, a post-secondary student.

History. Acts 1999, No. 1032, § 1.

19-4-2202. Review of nonexempt grants.

The Legislative Council between legislative sessions, and the Joint Budget Committee during legislative sessions, shall review all nonexempt discretionary grants by state agencies, and notify the agencies as to the results of the review. The Legislative Council or the Joint Budget Committee shall notify agencies of any other grants identified as not requiring review.

History. Acts 1999, No. 1032, § 2.

CHAPTER 5

REVENUE STABILIZATION LAW

SUBCHAPTER.

1. GENERAL PROVISIONS.
2. FUNDS AND ACCOUNTS GENERALLY.
3. GENERAL REVENUE OPERATING FUNDS AND FUND ACCOUNTS.
4. DISTRIBUTION OF GENERAL REVENUES.
5. BUDGET STABILIZATION TRUST FUND.
6. MUNICIPAL AND COUNTY AID FUNDS.
7. REIMBURSEMENT OF UNEMPLOYMENT COMPENSATION BENEFITS.
8. REIMBURSEMENT OF WORKERS' COMPENSATION BENEFITS.
9. TRUST FUNDS.
10. MISCELLANEOUS FUNDS.
11. TRUST FUNDS CONTINUED.
12. MISCELLANEOUS FUNDS CONTINUED.

A.C.R.C. Notes. References to "this chapter" in subchapter 1-4, 6-10, and §§ 19-5-501 — 19-5-502 may not apply to §§ 19-5-107, 19-5-206, 19-5-311, 19-5-504, 19-5-506, 19-5-944, 19-5-986, 19-5-995, 19-5-997, 19-5-998, 19-5-999, 19-5-1034, 19-5-1045, 19-5-1047, 19-5-1048, 19-5-1050, 19-5-1051, 19-5-1059, 19-5-1072, 19-5-1073, 19-5-1074, 19-5-1075, 19-5-1076, 19-5-1077, 19-5-1078, 19-5-1089, 19-5-

1090, 19-5-1095, 19-5-1096, 19-5-1097, enacted subsequently.

References to "this chapter" in subchapters 1-8 and 10, and §§ 19-5-901 — 19-5-994 may not apply to §§ 19-5-995 — 19-5-997 which were enacted subsequently.

References to "this chapter" in subchapters 1-9 and §§ 19-5-1001 — 19-5-1086 may not apply to § 19-5-1087 or § 19-5-1090, which were enacted subsequently.

SUBCHAPTER 1 — GENERAL PROVISIONS

SECTION.

- 19-5-101. Title.
- 19-5-102. Legislative intent.
- 19-5-103. Fiscal year.
- 19-5-104. Establishment of other funds or accounts.
- 19-5-105. Appropriations for agencies not funded.

SECTION.

- 19-5-106. Transfer of funds.
- 19-5-107. Appropriation for agencies not provided by the General Assembly.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of state

government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1977, No. 719, § 3: July 1, 1977. Emergency clause provided: "It has been found and determined by the 71st General Assembly that individual delinquent political entities' settlements for employee-employer social security and retirement programs matching and employee contribution jeopardizes the entire state's pro-

gram and the immediate passage of this Act is necessary to prevent unusual and large penalties being assessed. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1977."

Acts 1977, No. 955, § 20: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1977."

Acts 1979, No. 1013, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the Revenue Stabilization Law of Arkansas require amending to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1979, No. 1077, § 5: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the Seventy-Second General Assembly that it is essential for the State of Arkansas to place the institutions of higher learning under the provisions of the Uniform Attendance and Leave Policy and to provide that the same rules and regulations that apply to other classified positions shall also apply to these classified positions located in the institutions of higher education. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1981, No. 938, § 22: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 750 of 1973, the Revenue Stabilization Law are essential to the continued financial operation of state

government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1981."

Acts 1985, No. 64, § 5: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in force and effect from and after July 1, 1985."

Acts 1991, No. 1166, § 13: Apr. 10, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly of the State of Arkansas that there is a need to implement quality management in state government and provide a method to document and analyze quality management projects. Therefore, to ensure that state government services are provided in an efficient manner, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety, shall be in full force and effect from and after its passage and approval."

Acts 1995, No. 89, § 10: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1995 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1995 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 2007, No. 110, § 9: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the people of Arkansas are having to pay more in fuel costs due to the rise in oil prices; that the rise in fuel costs has resulted in an increase in the price of food and other goods;

and that in order to offset these rising prices the sales and use tax rate on food and food ingredients should be reduced. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

19-5-101. Title.

This chapter shall be known and cited as the "Revenue Stabilization Law".

History. Acts 1973, No. 750, § 1; A.S.A. 1947, § 13-501.

CASE NOTES

Constitutionality.

Former Revenue Stabilization Law did not delegate powers contrary to Ark. Const., Art. 4. *Hooker v. Parkin*, 235 Ark. 218, 357 S.W.2d 534 (1962) (decision under prior law).

Former Revenue Stabilization Law, in the using of moneys derived from a tax levied for one purpose for another purpose, did not violate the constitutional prohibition of Ark. Const., Art. 16, § 11. *Hooker v. Parkin*, 235 Ark. 218, 357

S.W.2d 534 (1962) (decision under prior law).

Former Revenue Stabilization Law, which provided for the allocation of funds within the State Treasury and which did not provide for the withdrawal of any funds from the State Treasury, not being an appropriation act within the meaning of Ark. Const., Art. 5, §§ 29 and 30, did not violate the Constitution. *Hooker v. Parkin*, 235 Ark. 218, 357 S.W.2d 534 (1962) (decision under prior law).

19-5-102. Legislative intent.

Because of the many revenue laws of the state providing for the levying and collecting of taxes, licenses, and fees for the support of state government and its agencies and enacted by the General Assembly, it is declared to be the policy of the General Assembly with respect to all such revenues and other state income which is required by law to be deposited in the State Treasury to provide for the handling and deposit of the funds in the manner provided in the Revenue Classification Law, § 19-6-101 et seq., and in this chapter in the following manner:

(1) To declare the objects and purposes for which the general revenues as defined in the Revenue Classification Law, § 19-6-101 et seq., and other incomes individually and collectively are to be used. It is the intent and purpose of this section and other provisions of this chapter to comply with the provisions of the Arkansas Constitution, including Arkansas Constitution, Article 16, § 11 thereof;

(2) Because of the fact that the constitutional and fiscal agencies of the state and certain other defined agencies or programs, either individually or collectively, render services to every state department,

board, commission, institution, agency, or activity supported from revenues deposited in the State Treasury, it is declared to be the policy of the General Assembly that all taxes, licenses, and fees defined as general revenues and special revenues under the provisions of the Revenue Classification Law, § 19-6-101 et seq., shall contribute to the support of such constitutional and fiscal agencies and other defined agencies in the proportion and for the purposes as provided by law for the payment of such services;

(3) As to the taxes, licenses, fees, and other revenues contributing to the general revenues as defined in the Revenue Classification Law, § 19-6-101 et seq., it is not the purpose of this chapter to levy or to change the amount or rate of such taxes, but to state the purpose for which such general revenues are to be used. This chapter shall not be construed as amending any of the provisions of the law with respect to such taxes defined to be general revenues except for the purpose of providing for the distribution of them and defining the purposes for which such revenues are raised and collected; and

(4) As to the special taxes, licenses, fees, and other revenues contributing to the special revenues as provided in the Revenue Classification Law, § 19-6-101 et seq., it is not the intent of the Revenue Classification Law, § 19-6-101 et seq., or of this chapter to levy or change the amount or rate of such taxes nor to change the purposes for which such special revenues are to be used as provided by law. This chapter shall not be construed as amending any of the provisions of the law with respect to the special revenues as defined in this chapter, except for the purpose of providing for the distribution of them and providing that the purposes for which such revenues are collected shall also include the services rendered to the constitutional and fiscal agencies and other defined agencies in the manner provided in the Revenue Classification Law, § 19-6-101 et seq., and in this chapter.

History. Acts 1973, No. 750, § 2; A.S.A. § 13-502. priation of taxes, Ark. Const., Art. 16, § 11.

Cross References. Levy and appro-

19-5-103. Fiscal year.

The fiscal year of the state, for the conduct of its financial affairs, shall commence on July 1 and end on June 30 of the following year.

History. Acts 1973, No. 750, § 3; A.S.A. § 13-509.

19-5-104. Establishment of other funds or accounts.

The Chief Fiscal Officer of the State may only establish such other funds or fund accounts on the books and on the books of the Treasurer of State and the Auditor of State for making payments that are composed of funds derived from more than one (1) fund or fund account as established by this chapter. The Chief Fiscal Officer of the State may

also establish paying accounts on the books of the Treasurer of State and the Auditor of State for making payments that are composed of funds derived from more than one (1) source. However, the Chief Fiscal Officer of the State may establish on the books accounts within funds or fund accounts carried on the books of the Treasurer of State and Auditor of State that he or she deems are necessary for the accounting system of his or her office. Nothing in this section shall prevent the establishment of new funds composed solely of federal grants, aids, reimbursements, or any other moneys received from the United States Government that are to be used for specific purposes.

History. Acts 1973, No. 750, § 9; 1979, No. 1013, § 8; 1979, No. 1077, § 2; A.S.A. 1947, § 13-535.

19-5-105. Appropriations for agencies not funded.

In the event the General Assembly has appropriated general revenue funds for any agency, department, or institution for which funding is not provided in this chapter, the Chief Fiscal Officer of the State shall make the appropriation payable from the General Revenue Fund from which the principal department as created by §§ 6-11-101, 6-11-102, 25-2-101 — 25-2-109, 25-5-101, 25-6-102, 25-7-101, 25-8-101, 25-8-105, 25-9-101, 25-10-101 — 25-10-106, 25-11-101, 25-11-102, 25-12-101, 25-13-101, and 25-14-101 draws its support. In the event such appropriation is made to any other agency of the state, the appropriation is to be made payable from the Miscellaneous Agencies Fund Account.

History. Acts 1973, No. 750, § 9; 1979, No. 1013, § 8; 1979, No. 1077, § 2; A.S.A. 1947, § 13-535.

19-5-106. Transfer of funds.

(a) The Chief Fiscal Officer of the State may direct a transfer of funds on the books of the Treasurer of State, the Auditor of State, and the Department of Finance and Administration for the following purposes:

- (1) To correct accounting errors;
- (2) To make loans to authorized funds, fund accounts, or accounts and to repay such loans when they become due and payable, all of which as may be authorized by law;
- (3) To reimburse the Miscellaneous Revolving Fund or successor funds, fund accounts, or accounts for the payment of claims, refunds, or other authorized disbursements as may be authorized by law;
- (4) For such other purposes as may be specifically authorized by law;
- (5)(A) To transfer funds on deposit in the State Treasury containing operating moneys for any:
 - (i) Political entity, including any state agency, board, commission, department, institution, state-supported community college, college, or university;

(ii) Political subdivision of the state, including a regional, county, or municipal government; or

(iii) School district,

to the state agency responsible for administering federal social security and state retirement programs for public employees, public school teachers as defined by law, highway employees, and state police employees in such amounts as shall be certified as being due, including any penalties due to delinquency of obligations.

(B)(i) The head of the state agency responsible for administering the programs shall certify to the Chief Fiscal Officer of the State the agencies, funds, amounts involved, and any other pertinent information.

(ii) The Chief Fiscal Officer of the State shall then notify the Auditor of State and the Treasurer of State of the transfers;

(6) To transfer funds between state agencies and within state agencies in order to eliminate the double accounting of receipts and expenditures which occurs under the method of issuing vouchers; or

(7)(A)(i) If during either fiscal year of a biennium, the Quality Management Board [abolished] determines that as a result of the implementation of the Quality Management Program [abolished], a reallocation of resources within any agency of the executive branch is necessary for the efficient and effective operation of state government, the Chief Fiscal Officer of the State, with approval of the Governor, shall have the authority to transfer or reallocate funds within such agency, board, or commission.

(ii) The Chief Fiscal Officer of the State shall submit such transfers or reallocations to the Legislative Council for review prior to making any transfer or reallocation.

(B) If it is determined that a reallocation of resources should be made, the Chief Fiscal Officer of the State shall then initiate the necessary transfer documents to reflect the transfer or reallocation upon the fiscal records of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State.

(b)(1) The transfer document form shall be designed by the Chief Fiscal Officer of the State, with the approval of the Treasurer of State and the Auditor of State, and shall be designed in such form so as to be compatible with the accounting and coding systems of all three (3) offices.

(2) The transfer document as executed by the Chief Fiscal Officer of the State must bear his or her manual signature or the signature of a designated official of his or her office.

(3) In addition, there shall be stated in the document a clearly understood reason for the issuance of the transfer and the specific legal authority for the transfer.

(c)(1) The Treasurer of State is authorized and directed to issue an official transfer document, designed by him or her with the approval of the Chief Fiscal Officer of the State and the Auditor of State as to its form, for the purpose of distributing general and special revenues at the close of business each month.

(2) This document shall bear the manual signature of the Treasurer of State or his or her deputy.

(d) The Treasurer of State may refuse to make any transfer if, in his or her opinion, sufficient proof of the legality of the transfer is not provided.

(e) The Chief Fiscal Officer of the State may transfer moneys from the General Revenue Allotment Reserve Fund accruing thereto from year-end balances as authorized by § 19-5-1004(b)(1) and (2), or from such other funds, fund accounts, or accounts when such fund balances may be transferred for the following purpose: In those instances in which the General Assembly authorizes carrying forward from one (1) fiscal year to the succeeding fiscal year, but not exceeding a two-year appropriation period in conformity with Arkansas Constitution, Article 5, § 29, a transfer of moneys shall be made for reimbursing the fund, in accordance with the provisions of this subsection for the additional moneys expended resulting from the carry-forward provisions of this subsection.

(f)(1) The Chief Fiscal Officer of the State may remove any inactive funds, other than those funds or fund accounts established by law, upon determination that the funds have no appropriations or outstanding warrants and are therefore inactive, from the financial records of the State of Arkansas and to transfer any balances remaining in such funds to the General Revenue Allotment Reserve Fund.

(2) The Chief Fiscal Officer of the State shall notify the Treasurer of State and the Auditor of State of such transactions.

(3) The Chief Fiscal Officer of the State shall report to the Legislative Council and the Joint Budget Committee, during the month of November of each even-numbered year, the status of all inactive funds, along with his or her recommendation as to the disposition of such funds and balances maintained in them.

History. Acts 1973, No. 750, § 10; 1977, No. 719, § 1; 1977, No. 955, § 18; 1981, No. 938, §§ 10, 11; 1985, No. 64, §§ 3, 4; A.S.A. 1947, § 13-535.1; Acts 1991, No. 1166, § 5; 2005, No. 1172, § 2.

A.C.R.C. Notes. The Quality Management Board and Quality Management Program, referred to in subdivision (a)(7) of this section, were abolished by Acts 2001, No. 783, §§ 1 and 2. Provisions

concerning the creation of the board and program were formerly codified at § 25-23-101 et seq.

Amendments. The 2005 amendment substituted "agencies and within" for "grantee agencies and sub-grantee" in (a)(6).

Cross References. Use of certain funds to reconcile operations expenses, § 19-4-527.

19-5-107. Appropriation for agencies not provided by the General Assembly.

(a) In the event that the appropriation is not provided by the General Assembly for cash fund expenditures for any state agency, pursuant to § 19-4-801 et seq., the agency shall request a transfer of appropriation from the Chief Fiscal Officer of the State, stating clearly the amount required.

(b) Upon approval of the Chief Fiscal Officer of the State, and after seeking prior review by the Legislative Council or Joint Budget Committee, the cash fund appropriations shall be established upon the books of the Department of Finance and Administration; provided further, that upon request of the state agency and with the approval of the Chief Fiscal Officer of the State, the requested appropriations may be established upon the books of the Department of Finance and Administration in compliance with the applicable classifications of appropriations as enumerated in §§ 19-4-521 — 19-4-525.

History. Acts 1995, No. 89, § 2; 2007, No. 68, § 1.

Amendments. The 2007 amendment

inserted “or Joint Budget Committee” in (b).

SUBCHAPTER 2 — FUNDS AND ACCOUNTS GENERALLY

SECTION.

- 19-5-201. State Apportionment Fund.
- 19-5-202. General Revenue Fund Account.
- 19-5-203. Special Revenue Fund Account.
- 19-5-204. Revenue Holding Fund Account.

SECTION.

- 19-5-205. Constitutional Officers Fund and State Central Services Fund.
- 19-5-206. Service charges against state agencies.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: “It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973.”

Acts 1975, No. 868, § 17: July 1, 1975. Emergency clause provided: “It is hereby found and determined by the Seventieth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preser-

vation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1975.”

Acts 1977, No. 955, § 20: July 1, 1977. Emergency clause provided: “It is hereby found and determined by the Seventy-First General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1977.”

Acts 1979, No. 1013, § 11: July 1, 1979. Emergency clause provided: “It is hereby found and determined by the General Assembly that the aforementioned section of the Revenue Stabilization Law of Arkansas require amending to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979.”

Acts 1983, No. 392, § 3: Mar. 10, 1983. Emergency clause provided: “It is hereby

found and determined by the General Assembly that net special revenue and other revenues available to the Workers' Compensation Commission will be insufficient to fund the Death and Permanent Total Disability Trust Fund and the Second Injury Trust Fund and, at the same time, fund the operations of the Workers' Compensation Commission unless these revenues are exempted from existing deductions described above. Therefore, an emergency is hereby declared to exist, and this Act, being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

Acts 1983, No. 737, § 3: Mar. 23, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly that these amendments to Act 750 of 1973, the Revenue Stabilization Law are essential to the continued financial operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety, shall be in full force and effect upon passage and approval."

Acts 1983, No. 801, § 18: July 1, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1983."

Acts 1985, No. 64, § 5: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in force and effect from and after July 1, 1985."

Acts 1985, No. 888, § 26: July 1, 1985. Emergency clause provided: "It is hereby

found and determined by the Seventy-Fifth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1985. Provided, however, that Sections 18, 20 and 21 of this Act shall become effective from and after the passage and approval of this Act."

Acts 1985 (1st Ex. Sess.), No. 3, § 2: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, meeting in Extraordinary Session, that various appropriations enacted by the General Assembly could have the effect of placing the Constitutional and Fiscal Agencies Fund in an unsound financial condition and that the mechanism provided for in this Act will help to alleviate such conditions and maintain the financial integrity of the State. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1987 (1st Ex. Sess.), No. 24, § 4: June 12, 1987. Emergency clause provided: "It is hereby found and determined by the 76th General Assembly meeting in 1st Extraordinary Session that the passage of this Act is necessary to provide for the orderly and continued operation of the agencies funded from the State Central Services Fund and to correct an oversight applicable to the Constitutional and Fiscal Agencies Fund. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1989, No. 629, § 18: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health,

and safety shall be in full force and effect from and after July 1, 1989."

Acts 1991, No. 1135, § 20: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1995, No. 1021, § 4: Apr. 10, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly that the provisions of this Act are of critical importance in providing for the appropriate expenditure of public funds and that the provisions of this Act are necessary. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after its passage and approval."

Acts 1995, No. 1163, § 35: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1997, No. 1115, § 66: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First

General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1997 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1997, No. 1248, § 43: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety Section 33 of this act shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, Section 33 shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, Section 33 shall become effective on the date the last house overrides the veto. The remaining sections of this act shall become effective from and after July 1, 1997."

Acts 1997, No. 1355, § 21: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1997 is essential to the

operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1999, No. 904, § 24: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 1999, No. 1463, § 40: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 period is later than July 1, 1999 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 day period is later than July 1,

2001 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2003, No. 1022, § 6: July 1, 2003. Emergency clause provided: "It is hereby found and determined by the General Assembly that the central administrative functions for state government must be financed at an adequate and stable level; that the current law is outdated and does not result in complying with legislative appropriation decisions regarding those budgets funded through the State Central Services Fund; and that an extension of this regular session might cause this act to be come effective after the first day of the new fiscal year causing confusion and hardships. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect on July 1, 2003 with the exception that subsection (b) of Section 5 of this Act shall become effective immediately upon its passage and approval."

Acts 2003 (1st Ex. Sess.), No. 55, § 43: July 1, 2003. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2003 the changes will not be timely and that the authority to transfer funds to general revenue from unclaimed property receipts are required before the end of the current fiscal year. Therefore, an emergency is declared to exist and Section 38 of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its passage and approval and the remainder of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2003."

Acts 2005, No. 196, § 13: July 1, 2005. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1,

2005 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2005 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2005."

Acts 2005, No. 2282, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2005, No. 2316, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session

is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2007, No. 1032, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1201, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

19-5-201. State Apportionment Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the State Apportionment Fund. After July 1, 1973, all general revenues and all special revenues, as defined in the Revenue Classification Law, § 19-6-101 et seq., shall be deposited by the Treasurer of State into the State Apportionment Fund, there to be handled and distributed as provided in this subchapter.

(b) All revenue received by the Treasurer of State by 4:00 p.m. of any normal working day shall be deposited and so credited to the State Apportionment Fund as occurring on that day and shall be deemed to be gross revenues for that respective day. For the purposes of accounting for such revenue, the Treasurer of State shall credit it to the proper fund account of the State Apportionment Fund as established by this section.

History. Acts 1973, No. 750, § 4; A.S.A. 1947, § 13-510.

19-5-202. General Revenue Fund Account.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund account to be known as the General Revenue Fund Account of the State Apportionment Fund to which all gross general revenues are to be credited upon receipt of them by the Treasurer of State, there to be distributed as provided in this section. The Treasurer of State, with the approval of the Auditor of State and the Chief Fiscal Officer of the State, shall prescribe the procedures and forms required to be used by all governmental units depositing funds into the State Treasury.

(b) At the close of business at 12:00 noon on the last working day of each month, the Treasurer of State shall make the following distributions of the gross general revenues in the General Revenue Fund Account on properly signed forms prescribed by him or her, with the approval of the Auditor of State and the Chief Fiscal Officer of the State:

(1) From such gross general revenues received during each month, the Treasurer of State shall deduct the amounts represented by claims, taxes erroneously paid, uncollected checks, and advance transfers made to the Individual Income Tax Withholding Fund, Corporate Income Tax Withholding Fund, and Home Owners Tax Relief Fund from each applicable revenue received during that month and other advance transfers and shall keep a record for accounting purposes. Advance transfers made during the month to funds or fund accounts from which there are no applicable revenue sources shall be made from gross general revenues received during the month. The remaining revenue in the General Revenue Fund Account shall be designated as net general revenue; and

(2)(A) In the event the Budget Stabilization Trust Fund has insufficient balances to make loans to the Individual Income Tax Withholding Fund, Corporate Income Tax Withholding Fund, and Home Owners Tax Relief Fund or to any of those funds or fund accounts enumerated in §§ 19-5-402 and 19-5-404 to cover refunds or operating requirements during the month, the Chief Fiscal Officer of the State may make advance transfers from the General Revenue Fund Account to those funds to cover the refunds or operating requirements and notify the Treasurer of State thereof. However, the advance transfers to the funds or fund accounts enumerated in §§ 19-5-402 and 19-5-404 shall not exceed the anticipated general revenue distribution to the applicable fund or fund account for that month. For calculation purposes only, the Treasurer of State shall add an amount to the net general revenue equal to the advance transfers authorized in this section processed for the current month.

(B) From the net general revenue, after adding the advance transfer, if any, the Treasurer of State shall make the following distributions and shall notify the Auditor of State and the Chief Fiscal Officer of the State:

(i) First, the Treasurer of State shall deduct one percent (1%), which shall be transferred to the Constitutional Officers Fund, as created in § 19-5-205(c). An appropriate percentage of not less than two percent (2%) and not to exceed three percent (3%), as determined from time to time by the Chief Fiscal Officer of the State as being the amount required to support the estimated commitments and expenditures of the State Central Services Fund for the current fiscal year, shall be transferred to the State Central Services Fund, as created in § 19-5-205(e);

(ii) Next, the Treasurer of State shall deduct an amount sufficient to pay for cash rebates which have been paid or approved for payment during the current month upon applications filed therefor as authorized in §§ 26-51-601 — 26-51-608 [repealed] and deduct an amount sufficient to pay for refunds made during that month to taxpayers from overpayment of the income tax as certified by the Chief Fiscal Officer of the State and transfer that amount to the Individual Income Tax Withholding Fund, Corporate Income Tax Withholding Fund, and Home Owners Tax Relief Fund, as applicable; and

(iii) The remaining revenue, known as general revenues available for distribution, in the General Revenue Fund Account of the State Apportionment Fund shall be distributed as provided by this chapter to the various funds and fund accounts as created and established in § 19-5-301 et seq. and to any other fund or fund account as may be authorized by law. The Treasurer of State, after distributing the general revenues available for distribution due each fund or fund account, shall deduct the amount of any advance transfers made during the month from the distribution to each applicable fund or fund account.

(c) In determining the percentage to be deducted from net general revenues as authorized in this section, the Chief Fiscal Officer of the State shall take into consideration all revenues accruing to the benefit and fund balances of the General Revenue Fund Account, as well as estimated expenditures and commitments for the year from the State Central Services Fund. In estimating the expenditures and commitments for the year, the Chief Fiscal Officer of the State shall use the estimates obtained from the agencies to which appropriations were made from the State Central Services Fund.

(d) The Chief Fiscal Officer of the State, after determining the percentage deduction required to meet the obligations and commitments as set out in subsection (c) of this section, shall obtain approval from the Legislative Council.

(e)(1) It shall remain the jurisdiction of each agency to determine from which appropriations made payable from the General Revenue Fund Account the reductions in spending will be made to meet their estimated expenditure and commitment level, and each agency shall notify the Chief Fiscal Officer of the State of their proposed plan of expenditures.

(2) The agencies may revise their spending plan from time to time as long as the total of the expenditures by the agency from the General

Revenue Fund Account does not exceed the amount determined by the Chief Fiscal Officer of the State and shall notify the Chief Fiscal Officer of the State of the proposed revisions.

(3) Nothing in this subsection shall be interpreted as requiring any purchasing or budget decision currently authorized by law for an elected constitutional officer or staff of a constitutional officer to be transferred to the Chief Fiscal Officer of the State.

(f) The Chief Fiscal Officer of the State shall be responsible for ensuring that the expenditures from the State Central Services Fund do not in any year exceed the resources available to the General Revenue Fund Account, and to that end the Chief Fiscal Officer of the State shall set up the appropriate safeguards on the expenditures and obligations from the General Revenue Fund Account.

(g) In order that the General Assembly may be made aware of potential problems as early as possible, the Department of Finance and Administration shall report on the financial condition of the State Central Services Fund to the Legislative Council and to the Legislative Joint Auditing Committee monthly in such detail as may be required.

History. Acts 1973, No. 750, § 4; 1975, No. 868, § 1; 1977, No. 955, § 2; 1983, No. 737, §§ 1, 2; A.S.A. 1947, § 13-510; Acts 1987, No. 945, § 1; 2003, No. 1022, § 1.

Amendments. The 2003 amendment rewrote (b)(2)(A); and made stylistic changes throughout (b).

19-5-203. Special Revenue Fund Account.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund account to be known as the Special Revenue Fund Account of the State Apportionment Fund to which all gross special revenues are to be credited upon their receipt by the Treasurer of State, there to be distributed as provided in this section.

(b) At the close of books at 12:00 noon on the last working day of each month, the Treasurer of State shall make the following distributions of the gross special revenues in the account on properly signed forms prescribed by him or her, with the approval of the Auditor of State and the Chief Fiscal Officer of the State:

(1) From such gross special revenues received during each month, the Treasurer of State shall deduct the amounts represented by claims, taxes erroneously paid, and uncollected checks from the applicable revenues received during that month and shall keep a record of such for accounting purposes. The remaining revenue in the account shall be designated as net special revenues; and

(2)(A) The Treasurer of State shall then deduct the same percentage as determined to be deducted from net general revenues in § 19-5-202 and be transferred under the same procedures as set forth in § 19-5-202 from each net special revenue collected by any of those agencies enumerated in § 19-5-205(b) and one-half (½) of the percentage deductions set out in § 19-5-202 and transferred in the same proportion to the State Central Services Fund and the Constitutional

Officers Fund, from each net special revenue collected by any other department, board, agency, or commission.

(B) The Treasurer of State shall then transfer the remaining net special revenues to the proper fund or fund account as designated by law and shall notify the Auditor of State and the Chief Fiscal Officer of the State of the transfers and distributions on forms approved by the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State.

History. Acts 1973, No. 750, § 4; 1983, No. 392, § 1; A.S.A. 1947, § 13-510; Acts 1987, No. 945, § 2; 2003, No. 1022, § 2.

19-5-204. Revenue Holding Fund Account.

(a)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund account to be known as the Revenue Holding Fund Account of the State Apportionment Fund to which all taxes, licenses, fees, penalties, interest, or other income which, at the time of being deposited with the Treasurer of State, cannot be determined to be either special or general revenues or if any of the revenues were erroneously paid as nonrevenues, there to be distributed or transferred as provided in this section.

(2) Revenues credited to the Revenue Holding Fund Account that are determined to be general revenues shall be transferred as gross general revenues to the General Revenue Fund Account. Those revenues determined to be special revenues shall be transferred as gross special revenues to the Special Revenue Fund Account as soon as such determination is made by the Treasurer of State. However, all such transfers shall be made on or before June 30 of the fiscal year during which the revenues were deposited with the Treasurer of State.

(b) If it is determined by the Chief Fiscal Officer of the State that moneys credited to the Revenue Holding Fund Account of the State Apportionment Fund must be transferred, due to a worsening financial position of the benefiting agencies of such revenues, to the Special Revenue Fund Account or to the General Revenue Fund Account before the final determination of their classification can be made, then the Chief Fiscal Officer of the State may request the Treasurer of State to transfer to the appropriate fund account of the State Apportionment Fund from the Revenue Holding Fund Account an amount equal to no more than eighty percent (80%) of the estimated general or special revenues in the Revenue Holding Fund Account.

History. Acts 1973, No. 750, § 4; 1975, 392, § 1; 1983, No. 737, §§ 1, 2; 1985, No. 868, § 1; 1977, No. 955, § 2; 1983, No. 64, § 1; A.S.A. 1947, § 13-510.

19-5-205. Constitutional Officers Fund and State Central Services Fund.

(a) The elected constitutional officers and their departments of government as established by the Arkansas Constitution and certain state departments and employees of state departments are known and recognized as performing and rendering, either individually or collectively, services to every other state agency. The General Assembly declares that the services rendered are embraced under or by one (1) or more of the items or agencies as follows:

(1) Services rendered by the legislative, judicial, and executive departments of the state as recognized by the Arkansas Constitution;

(2) Services rendered by the Chief Fiscal Officer of the State for management of the state's resources relating to general fiscal affairs, administering the budget, accounting, purchasing, personnel, and other applicable fiscal laws; and

(3) Those agencies supported from the State Central Services Fund, which collect the general revenue and special revenues as defined in the Revenue Classification Law, § 19-6-101 et seq., or such other laws as may be enacted by the General Assembly.

(b)(1) Those departments and activities of the state which perform the services as set out in subdivision (a)(1) of this section are declared to be the following:

(A) The General Assembly, including State Capitol renovation of the General Assembly quarters, Senate and House of Representatives legislative session staff, interim expenses incurred by members of the Senate and House of Representatives, and the appropriations contained in the general appropriation bill made for services of the General Assembly;

(B) The Governor;

(C) The Lieutenant Governor;

(D) The Secretary of State;

(E) The Attorney General;

(F) The Treasurer of State;

(G) The Commissioner of State Lands;

(H) The Auditor of State;

(I) The Supreme Court;

(J) The Court of Appeals; and

(K) The Circuit courts and prosecuting attorneys.

(2) Those agencies and activities of the state which perform the services as set out in subdivisions (a)(2) and (3) of this section are declared to be the following:

(A) Senate and House of Representatives interim staff;

(B) The Bureau of Legislative Research, and interim committee and interim committee study expenses of the Legislative Council;

(C) The Division of Local Affairs and Audits of the Division of Legislative Audit and the Division of Legislative Audit of the Legislative Joint Auditing Committee;

(D) Grants and contributions for the Commission on Interstate Cooperation [abolished];

(E) The Secretary of State;

(F) Division of Administrative Services of the Department of Finance and Administration and Revenue Division of the Department of Finance and Administration;

(G) The Administrative Office of the Courts;

(H) The Office of the Prosecutor Coordinator;

(I) The Arkansas Governor's Mansion Commission;

(J) The Arkansas State Claims Commission; and

(K) Other activities supporting the legislative, executive, and judicial departments.

(c)(1)(A) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Constitutional Officers Fund", there to be used for the maintenance, operation, and improvements of those departments and activities as set out in subdivision (b)(1) of this section unless specific and separate funds are otherwise provided therefor.

(B) The Constitutional Officers Fund shall consist of:

(i) One-third ($\frac{1}{3}$) of the amount produced from the three percent (3%) deduction from the net general revenue deposited in the State Treasury;

(ii) One-third ($\frac{1}{3}$) of the amount produced from the three percent (3%) deduction from the net special revenues collected and deposited in the State Treasury by the agencies set out in subsection (b) of this section; and

(iii) One-third ($\frac{1}{3}$) of the amount produced from the one and one-half percent (1.5%) deduction from the net special revenues collected and deposited in the State Treasury by any other state agency, department, board, commission, or institution.

(C)(i) Any balance which remains in the Constitutional Officers Fund at the end of a fiscal year which exceeds seven percent (7%) of the appropriations funded from the Constitutional Officers Fund for the fiscal year just ended or which is estimated to be available for the fiscal year may be transferred from time to time to the State Central Services Fund for use in the next fiscal year.

(ii) If the funds transferred to the State Central Services Fund are based on an estimated balance which is less than the actual balance on June 30, the difference shall be transferred to the State Central Services Fund on or before August 1.

(iii) If the funds transferred to the State Central Services Fund are based on an estimated balance which is higher than the actual balance on June 30, the difference shall be transferred from the State Central Services Fund to the Constitutional Officers Fund on or before August 1.

(2) The Constitutional Officers Fund shall also be used to allow the payment of claims for judges due to overpayments into the Arkansas Judicial Retirement System prior to the enactment of §§ 24-6-204 and

24-8-201 — 24-8-211 by transfer to the Judicial Retirement Fund in such amounts as may be appropriated by the General Assembly.

(d)(1) Facts before the General Assembly drawn from statistical computations, comparisons, and related data, taken over a period of many years in the past, are conclusive of the proposition that the cost of the services rendered by the agencies set out in subsection (b) of this section have amounted to not less than three percent (3%) of the total general revenues and special revenues as defined in the Revenue Classification Law of Arkansas, § 19-6-101 et seq.

(2) It is therefore declared to be the policy of the State of Arkansas that every agency supported in whole or in part from the general revenues or special revenues deposited in the State Treasury shall contribute to the support of the services rendered by the agencies set out in subsection (b) of this section.

(3) The purposes for which the taxes, licenses, or fees and other income defined to be general revenues or special revenues are raised and collected shall be deemed to include the services as defined in this section.

(e)(1)(A) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "State Central Services Fund", there to be used for the maintenance, operation, and improvements of those agencies and activities as set out in subdivision (b)(2) of this section unless specific and separate funds are otherwise provided therefor.

(B) The State Central Services Fund shall consist of:

(i) Those special revenues as specified in §19-6-301(9), (11), (19), (21), (37), (75), (76), (77), (78), (79), (82), (83), (84), (85), (86), (87), (88), (89), (91), (96), (116), (118), (120), (124), (149), (188), and (231), and eight percent (8%) of those special revenues as set out in § 19-6-301(20) of the Revenue Classification Law, § 19-6-101 et seq.;

(ii) The amount produced from the deduction from the net general revenues deposited in the State Treasury;

(iii) The amount produced from the deduction from the net special revenues collected and deposited in the State Treasury by the agencies set out in subsection (b) of this section;

(iv) The amount produced from the deduction from the net special revenues collected and deposited in the State Treasury by any other state agency, department, board, commission, or institution;

(v) All earnings and income collected by any of those agencies set out in subsection (b) of this section;

(vi) Funds received from federal funds on account of indirect cost reimbursement collected under a statewide indirect cost allocation plan and paid to any of the agencies set out in subsection (b) of this section;

(vii) Any other funds received from the federal government granted specifically to the agencies as set out in subsection (b) of this section, unless otherwise required by the grantor federal agency;

(viii) Interest earned on Social Security trust funds which are remitted to the Arkansas Public Employees' Retirement System and

held in banks until transmitted to the federal Social Security Administration;

(ix) Reimbursements by transfer from the Ad Valorem Tax Fund on account of expenditures made to the Division of Local Affairs and Audits of the Division of Legislative Audit;

(x) Such general revenues as may be provided by the General Assembly;

(xi) One and one-half percent (1.5%) of those cash funds of those state agencies as defined in § 19-5-206;

(xii) Such fund balances as may exist on June 30, 1995, in the Public Defender Fund of the State Treasury and all such funds as may accrue to and be transferred from the Public Defender Fund by the Treasurer of State on the last day of each month;

(xiii) Moneys transferred or deposited from the State Administration of Justice Fund for the benefit of the Arkansas Public Defender Commission;

(xiv) Public defender attorney fees to be used solely to defray costs for the Arkansas Public Defender Commission as set out in § 5-4-303(i)(2)(A);

(xv) Public defender user fees to be used to defray the costs of the public defender system, § 16-87-213;

(xvi) That portion of nonrefundable fees charged by bail bond companies for the Arkansas Public Defender Commission, § 17-19-301(e); and

(xvii) The first one hundred thousand dollars (\$100,000) collected in taxes and penalties under § 26-26-1614 and deposited as nonrevenue receipts during each fiscal year for use by the Revenue Division of the Department of Finance and Administration, § 26-26-1616.

(2) If required to help meet the commitments of the State Central Services Fund and if funds are determined to be available, the Chief Fiscal Officer of the State may transfer a sum not to exceed four million dollars (\$4,000,000) during any fiscal year from the Budget Stabilization Trust Fund to the State Central Services Fund.

(3)(A) After all other deductions and transfers from other sources authorized by law have been made available to the State Central Services Fund, the Chief Fiscal Officer of the State shall transfer such additional amounts as may be required from the General Revenue Fund Account to the State Central Services Fund to fully finance the expenditures and obligations from the appropriations set out in this section.

(B)(i) The amount of the transfer shall be determined by subtracting the total of all estimated expenditures from the State Central Services Fund from the total resources available to the State Central Services Fund without a transfer of general revenue.

(ii) Then the result shall be multiplied by the proportion that the estimated expenditures for the budgets as set out in subdivision (3)(C) of this section bears to the total of all the estimated expenditures from the State Central Services Fund.

(iii) The product shall be the amount of general revenue required to meet the expenditures and commitments of the agencies and budget set out in subdivision (e)(3)(C) of this section.

(C) The appropriations to which this subdivision (e)(3) applies are determined to be the:

- (i) House of Representatives;
- (ii) Senate;
- (iii) Division of Legislative Audit of the Legislative Joint Auditing Committee;
- (iv) Bureau of Legislative Research;
- (v) Bureau of Legislative Research — Disbursing Officer;
- (vi) Court of Appeals;
- (vii) Administrative Office of the Courts — Operations;
- (viii) Supreme Court;
- (ix) Governor;
- (x) Lieutenant Governor;
- (xi) Attorney General;
- (xii) Auditor of State — Operations;
- (xiii) Commissioner of State Lands;
- (xiv) Secretary of State;
- (xv) Treasurer of State;
- (xvi) Department of Finance and Administration — Division of Administrative Services:
 - (a) Director's Office;
 - (b) Director's Office — Office of Economic Analysis and Tax Research;
 - (c) Office of Accounting;
 - (d) Office of Budget;
 - (e) Office of Personnel Management; and
 - (f) Office of Administrative Services — Office of Information Services; and
- (xvii) Department of Finance and Administration — Revenue Division.

(D) The Chief Fiscal Officer of the State shall notify the disbursing officers of the appropriations from the State Central Services Fund not enumerated in subdivision (e)(3)(C) of this section of the amount of their portion of any reduction required from their authorized appropriations in order to maintain the fund with a projected positive balance.

(E) In no event shall any funds or appropriations for that particular disbursing agency enumerated in subdivision (e)(3)(C) of this section be affected if a deficit occurs in other State Central Services Fund appropriations or funds not enumerated in subdivision (e)(3)(C) of this section for that particular disbursing agency.

(4) Any unexpended and unobligated balance remaining on June 30 of any fiscal year in the State Central Services Fund above five million dollars (\$5,000,000) shall be transferred to the General Revenue Fund Account to be used in the next following fiscal year.

History. Acts 1973, No. 750, § 5; 1979, No. 1013, § 1; 1983, No. 392, § 2; 1983, No. 801, § 3; 1985, No. 888, §§ 1, 2; 1985 (1st Ex. Sess.), No. 3, § 1; A.S.A. 1947, §§ 13-511, 13-511.1; Acts 1987, No. 945, § 3; 1987 (1st Ex. Sess.), No. 24, § 2; 1989, No. 629, § 1; 1991, No. 1135, § 1; 1995, No. 1021, § 1; 1995, No. 1163, §§ 1, 2; 1997, No. 1248, §§ 1, 2; 1997, No. 1355, § 15; 1999, No. 904, § 16; 1999, No. 1463, § 1; 2001, No. 1646, § 1; 2003, No. 1022, § 3; 2003 (1st Ex. Sess.), No. 55, §§ 1, 26; 2005, No. 196, § 9; 2005, No. 2282, §§ 1, 2; 2005, No. 2316, §§ 1, 2; 2007, No. 1032, § 1; 2007, No. 1201, § 1.

Amendments. The 2003 amendment by No. 1022 inserted "(91)" and "(120)" in (e)(1)(B)(i); rewrote (e)(1)(B)(ii)-(iv); made

minor stylistic changes throughout (e)(1); deleted former (e)(2); added present (e)(2)-(4); and deleted (f) and (g).

The 2003(1st Ex. Sess.) amendment by No. 55 inserted (91) and (120) in (e)(1)(B)(i); and added "for use in the next fiscal year" to the end of (c)(1)(C)(i).

The 2005 amendment by No. 196 added (e)(3)(E).

The 2005 amendment by identical acts Nos. 2282 and 2316 substituted "eight percent (8%)" for "ten percent (10%)" in (e)(1)(B)(i) and added (e)(1)(B)(xvi) and (xvii).

The 2007 amendment by identical acts Nos. 1032 and 1201 inserted "(231)" in (e)(1)(B)(i) and made related changes.

19-5-206. Service charges against state agencies.

(a)(1) For the purpose of this section, the term "state agency" shall include all boards, commissions, departments, agencies, institutions, offices, or officers, and any other office or unit of the State of Arkansas created or established pursuant to law or pursuant to any action of the Governor, functioning under appropriation of the General Assembly or functioning as a representative of the State of Arkansas without appropriation of the General Assembly.

(2)(A) "State agency" shall not include the Department of Education and any of its divisions, community colleges and branches thereof, universities and branches thereof, technical colleges, technical institutes, postsecondary vocational-technical schools, and comprehensive lifelong learning centers.

(B) "State agency" shall not include the office of the Commissioner of State Lands or the Department of Parks and Tourism.

(b) Each state agency, whose annual income or revenue as reflected by the previous fiscal year's audit exceeds twenty-five thousand dollars (\$25,000), shall remit by check on the first day of each calendar quarter to the Treasurer of State an amount equal to one and one-half percent (1 ½%) of the total expenditures of the previous calendar quarter from those cash funds as defined under § 19-4-801, excluding funds received from the federal government or those held in trust by the state agency or those funds of the various state retirement systems. Funds received by the Department of Arkansas Heritage from voluntary donations shall also be excluded. In the event that a state agency elects to deposit its cash funds into the State Treasury under the provisions of § 19-4-503, then the amount required under this section shall be transferred from the state agency's treasury fund to the State Central Services Fund.

(c) The Treasurer of State shall deposit each check as a nonrevenue receipt to the credit of the State Central Services Fund in order to

provide financial support for certain required administrative functions of state government.

History. Acts 1993, No. 1230, § 1; 1997, No. 1115, § 58; 1997, No. 1248, § 3.

SUBCHAPTER 3 — GENERAL REVENUE OPERATING FUNDS AND FUND ACCOUNTS

SECTION.

- 19-5-301. Funds and fund accounts —
Generally.
- 19-5-302. State General Government
Fund.
- 19-5-303. Institutions of higher education
funds.
- 19-5-304. Education Fund.
- 19-5-305. Public School Fund.
- 19-5-306. Department of Human Services
Fund.

SECTION.

- 19-5-307. Public Health Fund.
- 19-5-308. Arkansas Building Authority
Account.
- 19-5-309. [Repealed.]
- 19-5-310. Water, Sewer, and Solid Waste
Systems Revolving Fund.
- 19-5-311. Technical college funds created.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1975, No. 868, § 17: July 1, 1975. Emergency clause provided: "It is hereby found and determined by the Seventieth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1975."

Acts 1975, No. 1003, § 6: July 1, 1975. Emergency clause provided: "It is hereby

found and determined by the Seventieth General Assembly that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1975 is essential to the operation of the agency for which the appropriations in this Act are provided and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1975 could work irreparable harm upon the proper administration and providing of essential governmental programs. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1975."

Acts 1975 (Extended Sess., 1976), No. 1141, § 10: Feb. 10, 1976. Emergency clause provided: "It is hereby found and determined by the Seventieth General Assembly meeting in Extended Session that the Arkansas State Building Services has the opportunity to receive without cost from the Federal Government the Old Post Office and Customs House located in Little Rock, Pulaski County, Arkansas and that said building requires restoration before it can be used to its fullest extent. Therefore, an emergency is hereby

declared to exist and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after its passage and approval."

Acts 1977, No. 955, § 20: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1977."

Acts 1977 (Ex. Sess.), No. 7, § 6: Aug. 15, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly, meeting in Special Session, that immediate passage of this act is necessary to prevent irreparable harm to the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1979, No. 1013, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the Revenue Stabilization Law of Arkansas require amending to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1979, No. 1077, § 5: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the Seventy-Second General Assembly that it is essential for the State of Arkansas to place the institutions of higher learning under the provisions of the Uniform Attendance and Leave Policy and to provide that the same rules and regulations that apply to other classified positions shall also apply to these classified positions located in the institutions of higher education. Therefore, an emergency is hereby declared to

exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1979, No. 1115, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the 72nd General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1979."

Acts 1981, No. 755, § 21: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1981 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1981 could work irreparable harm upon the proper administration and providing of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1981."

Acts 1981, No. 938, § 22: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 750 of 1973, the Revenue Stabilization Law are essential to the continued financial operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1981."

Acts 1983, No. 801, § 18: July 1, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of

State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1983."

Acts 1985, No. 888, § 26: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1985. Provided, however, that Sections 18, 20 and 21 of this Act shall become effective from and after the passage and approval of this Act."

Acts 1987, No. 928, § 16: July 1, 1987. Emergency clause provided: "It is hereby found and determined by the Seventy-Sixth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1987."

Acts 1989, No. 629, § 18: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1989."

Acts 1991, No. 335, § 6: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly, that Southern Arkansas University and its various branches and divisions currently receive State funding support through one fund; that the creation of separate funds for the various branches and divisions will promote greater efficiencies in budgeting procedures; and that the provisions of this Act provide for such efficiencies. There-

fore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1991, Nos. 930, 931, 935, 936, 937, 938, 939, 940, 942, 944, 945, and 1195, § 10: July 1, 1991. Emergency clauses provided: "It is hereby found and determined by the Seventy-Eighth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1991 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1991 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1991, No. 1135, § 20: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1993, No. 728, § 53: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the

appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 911, § 38: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 953, § 24: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 1073, § 35: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1994 (2nd Ex. Sess.), No. 27, § 10: Aug. 23, 1994. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly meeting in Second Extraordinary Session, that it is necessary to establish a fund account on the books of the State Treasurer, State Auditor and Chief Fiscal Officer of the State in order to properly account for the funds of the Department of Human Services — Division of Youth Services and to continue to provide this essential governmental service; and that a delay in the effective date of this Act could work irreparable harm upon the proper administration and provision of essential governmental program. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1995, No. 158, § 31: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1995 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1995 could work irreparable harm upon the proper administration and provision

of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1995, No. 455, § 5: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly meeting in Regular Session, that the provisions of this Act are of critical importance to the state's provision of a workers' compensation safety program within the Department of Labor; and that the current fund structure of the Department of Labor needs to be amended to allow for the financial support of the workers' compensation safety program by the Workers' Compensation Commission; and that a delay in the effective date of this Act could work irreparable harm on the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1995."

Acts 1995, No. 1032, § 13: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly, that in order for the Department of Health to become more efficient in accounting and budgetary practices due to the transfer of the Bureau of Alcohol and Drug Abuse Prevention, changes in various funds are needed; and that the provisions of this Act provide such changes. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1995, No. 1163, § 35: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the

agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1997, No. 156, § 7: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas was amended by Amendment 75; that Amendment 75 enacted an additional sales tax of $\frac{1}{8}\%$ that was divided between the Game and Fish Commission, the Arkansas Department of Parks and Tourism, the Department of Arkansas Heritage, and Keep Arkansas Beautiful; that administrative legislation must be effective July 1, 1997 when the tax becomes effective so that the intent of the amendment is carried out. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1997, No. 1007, § 10: Apr. 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that funds provided by the General Assembly for the operations of the Department of Human Services are, due to unforeseen circumstances, insufficient for the Department of Human Services to continue to provide essential governmental services; that the provisions of this act will provide the necessary monies for the Department of Human Services to continue such services; and that a delay in the effective date of this Act could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1997, No. 1248, § 43: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of

the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety Section 33 of this act shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, Section 33 shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, Section 33 shall become effective on the date the last house overrides the veto. The remaining sections of this act shall become effective from and after July 1, 1997."

Acts 1997, No. 1360, § 132: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1997 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety, Section 115 shall be in full force and effect from and after the date of passage and approval and the remainder of the Act shall be in full force and effect from and after July 1, 1997."

Acts 1999, No. 253, § 7: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that changes to funds must take effect at the time that appropriations become effective and that not do so will create confusion in the state's financial records. Therefore, an emergency is declared to exist and this act

being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 1999, No. 1463, § 40: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 period is later than July 1, 1999 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 1999, No. 1508, § 19: Apr. 15, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that this act makes various technical corrections in the Arkansas Code; that this act further clarifies the law to provide that the Arkansas Code Revision Commission may correct errors resulting from enactments of prior sessions; and that this act should go into effect immediately in order to be applicable during the codification process of the enactments of this regular session. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 1999, No. 1537, § 140: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm

upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 2001, No. 231, § 4: June 30, 2001. Emergency clause provided: "It is found and determined by the General Assembly that questions have arisen regarding the use of funds by the Model Vocational-Technical Education Resource Center; that it is currently operating without an approved budget, and its existence is preventing the proper use of resources which are needed to provide appropriate educational opportunities for the children of this state. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on June 30, 2001."

Acts 2001, No. 292, § 16: July 1, 2001. Emergency Clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2001, No. 297, § 9: July 1, 2001. Emergency Clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work ir-

reparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2001, No. 577, § 8: July 1, 2001. Emergency clause provided: "It is hereby found and determined by the Eighty-third General Assembly that this act must go into effect on the date the biennial appropriation for the Department of Labor goes into effect, which is July 1, 2001, and that the delay in the effective date of this act could work irreparable harm upon the proper administration and provisions of essential government programs. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency Clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2003, No. 1052, § 13: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2003 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2003 could work ir-

reparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2003."

Acts 2003, No. 1290, § 8: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2003 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2003 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2003."

Acts 2003 (1st Ex. Sess.), No. 17, § 24: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2003 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2003 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2003, except for Section 9 which shall be in full force and effect from and after the date of passage and approval of this Act."

Acts 2003 (1st Ex. Sess.), No. 25, § 40: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropria-

tion of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2003 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2003 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2003."

Acts 2003 (1st Ex. Sess.), No. 55, § 43: July 1, 2003. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2003 the changes will not be timely and that the authority to transfer funds to general revenue from unclaimed property receipts are required before the end of the current fiscal year. Therefore, an emergency is declared to exist and Section 38 of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its passage and approval and the remainder of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2003."

Acts 2005, No. 2139, § 12: Apr. 13, 2005. Emergency clause provided: "It is found and determined by the General Assembly, that funds provided by the General Assembly for the operations of the Department of Education — Division of Public School Academic Facilities and Transportation are, due to unforeseen circumstances, insufficient for the Department of Education — Division of Public School Academic Facilities and Transportation to continue to provide essential governmental services; that the provisions of this act will provide the necessary monies for the Department of Education — Division of Public School Academic Facilities and Transportation to continue such services; and that a delay in the effective date of this Act could work irreparable harm upon the proper adminis-

tration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2005, No. 2282, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2005, No. 2316, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2007, No. 182, § 32: Jan. 1, 2008.

Acts 2007, No. 260, § 5: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that this bill calls for the renaming of Arkansas Valley Technical Institute of Arkansas Tech University to Arkansas Tech University — Ozark Campus and the ideal time for changing the name of the institute is at the beginning of the state's fiscal year. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1032, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1201, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

19-5-301. Funds and fund accounts — Generally.

There are established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the following general revenue operating funds and fund accounts which shall be used only for those purposes as set out in this subchapter. These funds shall consist of the governmental revenues as set out in this subchapter.

History. Acts 1973, No. 750, § 6; A.S.A. 1947, § 13-521.

19-5-302. State General Government Fund.

The State General Government Fund shall consist of the following fund accounts and funds made available for the support of the various departments of government as set out below and shall be used for the same purposes as set out for the following fund accounts:

(1)(A) DEPARTMENT OF CORRECTION INMATE CARE AND CUSTODY FUND ACCOUNT. The Department of Correction Inmate Care and Custody Fund Account shall be used for the maintenance, operation, and improvement of the Department of Correction required in carrying out those powers, functions, and duties relating to nonfarm or crop-producing programs as established by law.

(B) The Department of Correction Inmate Care and Custody Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the inmate care and custody program;
- (iii) Excess farm profits as may be provided by law; and
- (iv) Any other funds provided by law;

(2)(A) STATE MILITARY DEPARTMENT FUND ACCOUNT. The State Military Department Fund Account shall be used for the maintenance, operation, and improvement of the State Military Department required in carrying out the powers, functions, and duties as set out in § 12-60-101 et seq., or other duties imposed by law upon the State Militia, State Military Department, and the Arkansas Wing of the Civil Air Patrol, which was separated from the Department of Public Safety by Acts 1981, No. 45, §§ 4, 5.

(B) The State Military Department Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the department; and
- (iii) Any other funds as may be provided by law.

(C) Federal reimbursement funds received on account of eligible expenditures by the State Militia or the State Military Department shall be deposited in the Special Military Fund established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State, there to be used as may be provided by law;

(3)(A) PARKS AND TOURISM FUND ACCOUNT. The Parks and Tourism Fund Account shall be used for the maintenance, operation, and improvement required by the Department of Parks and Tourism as created by § 25-13-101, or other duties imposed by law upon the Department of Parks and Tourism, the State Parks, Recreation, and Travel Commission, the Prairie Grove Battlefield State Park Advisory Commission, the Arkansas History Commission, or upon any state park of Arkansas.

(B) The Parks and Tourism Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the various divisions of the Department of Parks and Tourism; and

(iii) Any other funds that may be provided by law.

(C) Funds received by the various state parks under the direction of the Department of Parks and Tourism which are not required to be deposited in the State Treasury shall be deposited in banks, there to be disbursed as may be appropriated by the General Assembly or to be used as may be otherwise provided by law;

(4)(A) ARKANSAS DEPARTMENT OF ENVIRONMENTAL QUALITY FUND ACCOUNT.

The Arkansas Department of Environmental Quality Fund Account shall be used for the maintenance, operation, and improvement required by the Arkansas Department of Environmental Quality in carrying out the powers, functions, and duties as set out in Title 8, Chapters 1-10, or other duties imposed by law upon the Arkansas Pollution Control and Ecology Commission which were transferred to the Arkansas Department of Environmental Quality under the provisions of § 25-14-101.

(B) The Arkansas Department of Environmental Quality Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Such funds received from the Arkansas State Game and Fish Commission and from the Oil and Gas Commission as may be provided by law;

(iii) Nonrevenue income derived from services provided by the Arkansas Department of Environmental Quality; and

(iv) Any other funds provided by law;

(5)(A) DEPARTMENT OF ECONOMIC DEVELOPMENT FUND ACCOUNT. The Department of Economic Development Fund Account shall be used for the maintenance, operation, and improvement required by the Department of Economic Development and the Arkansas Economic Development Council in carrying out the powers, functions, and duties as set out in §§ 15-4-101, 15-4-102, 15-4-201 — 15-4-204, 15-4-206, 15-4-209 — 15-4-212, 15-4-501 — 15-4-524, and 15-10-201 — 15-10-206, or other duties imposed by law upon the Department of Economic Development or the Arkansas Energy Office.

(B) The Department of Economic Development Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services performed by the various divisions of the Economic Development Commission; and

(iii) Any other funds that may be provided by law;

(6)(A) DEPARTMENT OF HIGHER EDUCATION FUND ACCOUNT. The Department of Higher Education Fund Account shall be used for the maintenance, operation, and improvement required by the Department of Higher Education in carrying out the duties imposed by law upon the Arkansas Higher Education Coordinating Board or the Commission on Coordination of Educational Finance, which was transferred to the Arkansas Higher Education Coordinating Board and to the Department of Higher Education, under the provisions of § 25-7-101.

(B) The Department of Higher Education Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Federal reimbursement on account of eligible expenditures made by the Department of Higher Education;
- (iii) Nonrevenue income derived from services provided by the Department of Higher Education; and
- (iv) Any other funds provided by law;

(7)(A) DEPARTMENT OF LABOR FUND ACCOUNT. The Department of Labor Fund Account shall be used for the maintenance, operation, and improvement required by the Department of Labor in carrying out those powers, functions, and duties imposed by law upon the Director of the Department of Labor or the Department of Labor, or upon the State Mine Inspector as set out in § 11-7-201 et seq., or any other duties that may be imposed by law upon the Department of Labor which was transferred to the Department of Labor by § 25-12-101.

(B) The Department of Labor Fund Account shall consist of:

- (i) Those general revenues as may be provided by law; and
- (ii) Any other funds as may be provided by law, including federal reimbursement received on account of eligible expenditures by the various programs of the Department of Labor operating from and having appropriations made payable from the fund account;

(8)(A) LIVESTOCK AND POULTRY FUND ACCOUNT. The Livestock and Poultry Fund Account shall be used for the maintenance, operation, and improvement of the Arkansas Livestock and Poultry Commission, which was separated from the Department of Commerce by Acts 1981, No. 867, § 1, in carrying out the functions, powers, and duties as set out in § 2-33-101 et seq., or other duties imposed by law upon the Arkansas Livestock and Poultry Commission.

(B) The Livestock and Poultry Fund Account shall consist of:

- (i) Those general revenues as may be provided by law; and
- (ii) Any other funds provided by law;

(9)(A) MISCELLANEOUS AGENCIES FUND ACCOUNT. The Miscellaneous Agencies Fund Account may be used for the state's membership in regional or national associations, grants to certain organizations, and maintenance, operations, and improvements of appropriation units as may be authorized by the General Assembly.

(B) The Miscellaneous Agencies Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the various agencies and programs funded from the Miscellaneous Agencies Fund Account;

(iii) Federal reimbursement received on account of eligible expenditures of the various agencies and programs receiving primary support from the Miscellaneous Agencies Fund Account;

(iv) Those special revenues as specified in subdivision (233) and that portion of subdivision (201) in § 19-6-301 of the Revenue Classification Law, § 19-6-101 et seq.; and

(v) That portion of forfeited registration fees for beer kegs sold for off-site consumption.

(C) If there are not sufficient funds available in the Miscellaneous Agencies Fund Account to support the amounts appropriated from the Miscellaneous Agencies Fund Account, the Chief Fiscal Officer of the State shall determine the amount of moneys to be made available for each of the appropriations made from the Miscellaneous Agencies Fund Account, after having first provided full funding for all national and regional association dues;

(10) DEPARTMENT OF ARKANSAS HERITAGE FUND ACCOUNT. The Department of Arkansas Heritage Fund Account shall consist of those general revenues as provided by law for the Department of Arkansas Heritage and shall be used for the maintenance, operation, and improvement of the Department of Arkansas Heritage;

(11)(A) HIGHER EDUCATION GRANTS FUND ACCOUNT. The Higher Education Grants Fund Account shall be used for the:

(i) State's contribution for tuition support for Arkansas students attending out-of-state schools in dentistry, optometry, veterinary, podiatry, osteopathy, and chiropractic; and

(ii) Disbursement of funds for the Arkansas Academic Challenge Scholarship Program, and other various scholarship, loan, and grant programs as authorized by law and administered by the Department of Higher Education or other state agencies made disbursing agents by the General Assembly from the Higher Education Grants Fund Account.

(B) The Higher Education Grants Fund Account shall consist of those general revenues and any other funds as may be provided by law;

(12)(A) DEPARTMENT OF COMMUNITY CORRECTION FUND ACCOUNT. The Department of Community Correction Fund Account shall be used for the maintenance, operation, and improvement of the Department of Community Correction required in carrying out those powers, functions, and duties as established by law.

(B) The Department of Community Correction Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by the probation, parole, and community correction program; and

(iii) Any other funds provided by law;

(13)(A) HIGHER EDUCATION SALARY DISTRIBUTION FUND ACCOUNT. The Higher Education Salary Distribution Fund Account shall be used for the distribution of salary and cost-of-living adjustments to the various institutions of higher education.

(B) The Higher Education Salary Distribution Fund Account shall consist of those general revenues and any other funds as may be provided by law;

(14)(A) ARKANSAS AGRICULTURE DEPARTMENT FUND ACCOUNT. The Arkansas Agriculture Department Fund Account shall be used for the

maintenance, operation, and improvement required by the Arkansas Agriculture Department in carrying out those powers, functions, and duties imposed by law upon the Secretary of the Arkansas Agriculture Department as set out in Title 25, Chapter 38, or any other duties that may be imposed by law upon the Arkansas Agriculture Department which were transferred to the Arkansas Agriculture Department under the provisions of §§ 25-38-204 — 25-38-206.

(B) The Arkansas Agriculture Department Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the various divisions of the Arkansas Agriculture Department;
- (iii) Federal reimbursement received on account of eligible expenditures by the various programs of the Arkansas Agriculture Department operating from and having appropriations made payable from the fund account; and
- (iv) Any other funds as may be provided by law.

History. Acts 1973, No. 750, § 6; 1975, No. 868, §§ 4-7; 1977, No. 955, §§ 7-11; 1979, No. 1115, §§ 2, 9; 1981, No. 938, §§ 4-6; 1983, No. 801, § 9; 1985, No. 888, § 7; A.S.A. 1947, § 13-521; Acts 1989, No. 629, §§ 2, 3, 9; 1993, No. 324, § 3; 1993, No. 728, § 40; 1993, No. 911, § 10; 1993, No. 953, § 16; 1993, No. 1073, § 1; 1995, No. 158, § 22; 1995, No. 455, § 1; 1995, No. 1163, §§ 3-5, 28, 29; 1997, No. 156, § 3; 1997, No. 540, § 41; 1997, No. 1248, §§ 4, 5; 1999, No. 646, § 57; 1999, No. 935, § 6; 1999, No. 1164, § 157; 1999, No. 1323, § 48; 1999, No. 1463, §§ 2, 29; 1999, No. 1508, § 8; 2001, No. 577, § 2; 2001, No. 1646, §§ 2, 20; 2001, No. 1800, § 3; 2003 (1st Ex. Sess.), No. 25, § 15; 2003 (1st Ex. Sess.), No. 55, § 24; 2005, No. 2282, § 9; 2005, No. 2316, § 9; 2007, No. 1032, §§ 2, 3; 2007, No. 1201, §§ 2, 3.

A.C.R.C. Notes. Acts 1997, No. 1219, § 2, provided: "‘Arkansas Department of Pollution Control & Ecology’ renamed to ‘Arkansas Department of Environmental Quality’.

"(a) Effective March 31, 1999, the ‘Arkansas Department of Pollution Control & Ecology’ or ‘Department,’ as it is referred to or empowered throughout the Arkansas Code Annotated, is hereby renamed. In its place, the ‘Arkansas Department of Environmental Quality’ is hereby established, succeeding to the general powers and responsibilities previously assigned to the Arkansas Department of Pollution Control & Ecology. The Director of the Arkan-

sas Department of Pollution Control & Ecology is directed to identify and revise all inter-agency agreements, financial instruments, funds, and other necessary legal documents in order to effect this change by March 31, 1999.

"(b) Nothing in this Act shall be construed as impairing the powers and authorities of the Arkansas Department of Pollution Control and Ecology prior to the effective date of the name change."

The State Board of Higher Education was abolished and transferred to the Arkansas Higher Education Coordinating Board by Acts 1997, No. 1114, § 1.

The Advisory Council for Vocational-Technical Education was abolished and transferred to the Department of Workforce Education by a type 3 transfer under § 25-2-106 by Acts 1997, No. 803, § 4.

Publisher's Notes. As to Acts 1981, No. 45, §§ 4 and 5, see Publisher's Notes to § 12-61-101. As to Acts 1981, No. 867, § 1, see Publisher's Notes to § 2-33-101. As to Acts 1981, No. 64, § 4, see Publisher's Notes to § 25-6-103.

Amendments. The 2003 (1st Ex. Sess.) amendment by No. 25 added (14).

The 2003 (1st Ex. Sess.) amendment by No. 55 rewrote (10).

The 2005 amendment by identical acts Nos. 2282 and 2316 rewrote present (9)(C).

The 2007 amendment by identical acts Nos. 1032 and 1201 added (9)(B)(iv) and (v), made a related change; and added (14).

19-5-303. Institutions of higher education funds.

(a)(1) UNIVERSITY OF ARKANSAS FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas Fund".

(2) The University of Arkansas Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas, including the Fayetteville campus, the Cooperative Extension Service, the Agricultural Experiment Stations, the Graduate Institute of Technology, the Arkansas Archeological Survey, and for such other related and miscellaneous programs as may be provided by law.

(3) The University of Arkansas Fund shall consist of:

(A) Those general revenues that may be provided by law;

(B) Those special revenues as set out in § 19-6-301(45), (114), (229), and (232); and

(C) Funds received from the Budget Stabilization Trust Fund as authorized by § 19-5-501.

(b)(1) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas Medical Center Fund".

(2) The University of Arkansas Medical Center Fund is to be used for the maintenance, operation, and improvement of the University of Arkansas for Medical Sciences and its various divisions and programs, including the area health education centers and physician extender programs.

(3) The University of Arkansas Medical Center Fund shall consist of:

(A) Those general revenues as may be provided by law;

(B) Those special revenues as set out in §19-6-301(224); and

(C) Any other funds made available for the support of the University of Arkansas for Medical Sciences which are required to be deposited into the State Treasury.

(c)(1) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas at Little Rock Fund".

(2) The University of Arkansas at Little Rock Fund shall be used for the maintenance, operation, and improvement of the Little Rock campus of the University of Arkansas and its various divisions and programs, including the Industrial Research and Extension Center.

(3) The University of Arkansas at Little Rock Fund shall consist of:

(A) Those general revenues as may be provided by law;

(B) Those special revenues as set out in § 19-6-301(229); and

(C) Any other funds made available for the support of the University of Arkansas at Little Rock which are required to be deposited into the State Treasury by law.

(d)(1) UNIVERSITY OF ARKANSAS AT MONTICELLO FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the

Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas at Monticello Fund".

(2) The University of Arkansas at Monticello Fund shall be used for the maintenance, operation, and improvement of the Monticello campus of the University of Arkansas and its various divisions, the University of Arkansas at Monticello College of Technology-Crossett, and the University of Arkansas at Monticello College of Technology McGehee.

(3) The University of Arkansas at Monticello Fund shall consist of:

(A) Those general revenues as may be provided by law;

(B) The June 30, 2003, balances in the Forest Echoes Technical Institute Fund Account and the Great Rivers Comprehensive Lifelong Learning Center Fund Account; and

(C) Any other funds made available for the support of the University of Arkansas at Monticello which are required to be deposited into the State Treasury by law.

(e)(1) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas at Pine Bluff Fund".

(2) The University of Arkansas at Pine Bluff Fund shall be used for the maintenance, operation, and improvement of the Pine Bluff campus of the University of Arkansas.

(3) The University of Arkansas at Pine Bluff Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Arkansas at Pine Bluff and its various divisions, including the special teacher training program, which are required to be deposited into the State Treasury by law.

(f)(1) ARKANSAS STATE UNIVERSITY FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University Fund".

(2) The Arkansas State University Fund shall be used for the maintenance, operation, and improvement of Arkansas State University.

(3) The Arkansas State University Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas State University which are required to be deposited into the State Treasury by law.

(g)(1) ARKANSAS STATE UNIVERSITY — BEEBE FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University — Beebe Fund".

(2) The Arkansas State University — Beebe Fund shall be used for the maintenance, operation, and improvement of Arkansas State University-Beebe, including the Arkansas State Technical Institute, Arkan-

sas State University-Searcy, and Arkansas State University-Heber Springs.

(3) The Arkansas State University — Beebe Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas State University-Beebe which are required to be deposited into the State Treasury by law.

(h)(1) ARKANSAS TECH UNIVERSITY FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Tech University Fund".

(2) The Arkansas Tech University Fund shall be used for the maintenance, operation, and improvement of the Arkansas Tech University.

(3) The Arkansas Tech University Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas Tech University which are required to be deposited into the State Treasury by law.

(i)(1) HENDERSON STATE UNIVERSITY FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Henderson State University Fund".

(2) The Henderson State University Fund shall be used for the maintenance, operation, and improvement of the Henderson State University, including the nursing program.

(3) The Henderson State University Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Henderson State University which are required to be deposited into the State Treasury by law.

(j)(1) SOUTHERN ARKANSAS UNIVERSITY FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Southern Arkansas University Fund".

(2) The Southern Arkansas University Fund shall be used for the maintenance, operation, and improvement of Southern Arkansas University.

(3) The Southern Arkansas University Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Southern Arkansas University and its programs which are required to be deposited into the State Treasury by law.

(k)(1) UNIVERSITY OF CENTRAL ARKANSAS FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Central Arkansas Fund".

(2) The University of Central Arkansas Fund shall be used for the maintenance, operation, and improvement of the University of Central Arkansas.

(3) The University of Central Arkansas Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Central Arkansas which are required to be deposited into the State Treasury by law.

(l)(1) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas at Fort Smith Fund".

(2) The University of Arkansas at Fort Smith Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas at Fort Smith.

(3) The University of Arkansas at Fort Smith Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Arkansas at Fort Smith which are required to be deposited into the State Treasury by law.

(m)(1) NORTH ARKANSAS COLLEGE FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "North Arkansas College Fund".

(2) The North Arkansas College Fund shall be used for the maintenance, operation, and improvement of the North Arkansas College.

(3) The North Arkansas College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of North Arkansas College which are required to be deposited into the State Treasury by law.

(n)(1) EAST ARKANSAS COMMUNITY COLLEGE FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "East Arkansas Community College Fund".

(2) The East Arkansas Community College Fund shall be used for the maintenance, operation, and improvement of the East Arkansas Community College.

(3) The East Arkansas Community College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of East Arkansas Community College which are required to be deposited into the State Treasury by law.

(o)(1) GARLAND COUNTY COMMUNITY COLLEGE FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Garland County Community College Fund".

(2) The Garland County Community College Fund shall be used for the maintenance, operation, and improvement of the Garland County Community College.

(3) The Garland County Community College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Garland County Community College which are required to be deposited into the State Treasury by law.

(p)(1) ARKANSAS NORTHEASTERN COLLEGE FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Northeastern College Fund".

(2) The Arkansas Northeastern College Fund shall be used for the maintenance, operation, and improvement of Arkansas Northeastern College.

(3) The Arkansas Northeastern College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas Northeastern College which are required to be deposited into the State Treasury by law.

(q)(1) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Phillips Community College of the University of Arkansas Fund".

(2) The Phillips Community College of the University of Arkansas Fund shall be used for the maintenance, operation, and improvement of the Phillips Community College of the University of Arkansas, including the Stuttgart and Dewitt campuses.

(3) The Phillips Community College of the University of Arkansas Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Phillips Community College of the University of Arkansas which are required to be deposited into the State Treasury by law.

(r)(1) RICH MOUNTAIN COMMUNITY COLLEGE FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Rich Mountain Community College Fund".

(2) The Rich Mountain Community College Fund shall be used for the maintenance, operation, and improvement of the Rich Mountain Community College.

(3) The Rich Mountain Community College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Rich Mountain Community College, and which are required to be deposited into the State Treasury by law.

(s)(1) NORTHWEST ARKANSAS COMMUNITY COLLEGE FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Northwest Arkansas Community College Fund".

(2) The Northwest Arkansas Community College Fund shall be used for the maintenance, operation, and improvement of the Northwest Arkansas Community College.

(3) The Northwest Arkansas Community College Fund shall consist of:

- (A) Those general revenues as may be provided by law; and
- (B) Any other funds made available for the support of the Northwest Arkansas Community College, and which are required to be deposited into the State Treasury by law.

(t)(1) SOUTH ARKANSAS COMMUNITY COLLEGE FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "South Arkansas Community College Fund".

(2) The South Arkansas Community College Fund shall be used for the maintenance, operation, and improvement of the South Arkansas Community College.

(3) The South Arkansas Community College Fund shall consist of:

- (A) Those general revenues as may be provided by law; and
- (B) Any other funds made available for the support of the South Arkansas Community College which are required to be deposited into the State Treasury by law.

(u)(1) SAU-TECH FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "SAU-Tech Fund".

(2) The SAU-Tech Fund shall be used for the maintenance, operation, and improvement of SAU-Tech, Arkansas Fire Training Academy, and the Environment Control Center of SAU-Tech.

(3) The SAU-Tech Fund shall consist of:

- (A) Those general revenues as may be provided by law; and
- (B) Any other funds made available for the support of SAU-Tech and its programs which are required to be deposited into the State Treasury by law.

(v)(1) MID-SOUTH COMMUNITY COLLEGE FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Mid-South Community College Fund".

(2) The Mid-South Community College Fund shall be used for the maintenance, operation, and improvement of Mid-South Community College.

(3) The Mid-South Community College Fund shall consist of:

- (A) Those general revenues as may be provided by law;
- (B) Those special revenues as set out in § 19-6-301(183); and
- (C) Any other funds made available for the support of Mid-South Community College which are required to be deposited into the State Treasury by law.

(w)(1) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas Community College at Hope Fund".

(2) The University of Arkansas Community College at Hope Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas Community College at Hope.

(3) The University of Arkansas Community College at Hope Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Arkansas Community College at Hope which are required to be deposited into the State Treasury by law.

(x)(1) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE FUND.

There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas Community College at Batesville Fund".

(2) The University of Arkansas Community College at Batesville Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas Community College at Batesville.

(3) The University of Arkansas Community College at Batesville Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of the Arkansas Community College at Batesville which are required to be deposited into the State Treasury by law.

(y)(1) HIGHER EDUCATION INSTITUTIONS PERFORMANCE FUND. The Higher Education Institutions Performance Fund shall be used to provide additional support for institutions of higher education on the basis of institutional performance as determined by the Arkansas Higher Education Coordinating Board and reported to the Legislative Council.

(2) The fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds provided by law.

(z)(1) ARKANSAS STATE UNIVERSITY — NEWPORT FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University — Newport Fund".

(2) The Arkansas State University — Newport Fund shall be used for the maintenance, operation, and improvement of Arkansas State University — Newport.

(3) The Arkansas State University — Newport Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas State University — Newport which are required to be deposited into the State Treasury by law.

(aa)(1) TWO-YEAR COLLEGE MODEL FORMULA FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Two-Year College Model Formula Fund".

(2) The Two-Year College Model Formula Fund shall be used for the distribution of funds to the various two-year colleges by the Department of Higher Education as may be authorized by law.

(3) The Two-Year College Model Formula Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available by the General Assembly.

(bb)(1) COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Cossatot Community College of the University of Arkansas Fund".

(2) The Cossatot Community College of the University of Arkansas Fund shall be used for the maintenance, operation, and improvement of the Cossatot Community College of the University of Arkansas.

(3) The Cossatot Community College of the University of Arkansas Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the Cossatot Community College of the University of Arkansas which are required to be deposited into the State Treasury by law.

(cc)(1) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas Community College at Morrilton Fund".

(2) The University of Arkansas Community College at Morrilton Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas Community College at Morrilton.

(3) The University of Arkansas Community College at Morrilton Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Arkansas Community College at Morrilton which are required to be deposited into the State Treasury by law.

(dd)(1) ARKANSAS STATE UNIVERSITY-MOUNTAIN HOME FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University-Mountain Home Fund".

(2) The Arkansas State University-Mountain Home Fund shall be used for the maintenance, operation, and improvement of Arkansas State University-Mountain Home.

(3) The Arkansas State University-Mountain Home Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas State University-Mountain Home which are required to be deposited into the State Treasury by law.

(ee)(1) NATIONAL PARK COMMUNITY COLLEGE FUND. There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "National Park Community College Fund".

(2) The National Park Community College Fund shall be used for the maintenance, operation, and improvement of the National Park Community College.

(3) The National Park Community College Fund shall consist of:

(A) Those general revenues transferred each month from the Garland County Community College Fund and the Quapaw Technical Institute Fund Account;

(B) The June 30, 2003, balances in the Garland County Community College Fund and the Quapaw Technical Institute Fund Account; and

(C) Any other funds made available for the support of the National Park Community College which are required to be deposited into the State Treasury by law.

(ff)(1) **SCHOOL FOR MATH, SCIENCE, AND ARTS FUND.** There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "School for Math, Science, and Arts Fund".

(2) The School for Math, Science, and Arts Fund shall be used to provide for the maintenance, operation, and improvement required by the Arkansas School for Mathematics, Sciences, and the Arts in carrying out its powers, functions, and duties as set out by law.

(3) The School for Math, Science, and Arts Fund shall consist of:

(A) Moneys allocated and transferred from the Educational Excellence Trust Fund;

(B) Any general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq.; and

(C) Any other moneys as may be authorized by law.

History. Acts 1973, No. 750, § 6; 1975, No. 868, §§ 8, 9; 1977, No. 955, §§ 12, 13; 1979, No. 1013, § 9; 1979, No. 1077, § 3; 1981, No. 938, § 7; 1983, No. 801, §§ 5-7, 10; 1985, No. 888, § 8; A.S.A. 1947, § 13-521; Acts 1989, No. 629, § 4; 1991, No. 335, §§ 1, 2; 1991, No. 1135, § 2; 1993, No. 447, § 8; 1993, No. 1073, §§ 2, 3; 1995, No. 1163, §§ 6-9; 1995, No. 1296, § 70; 1997, No. 1248, §§ 6, 7; 1999, No. 1463, §§ 3-6; 2001, No. 90, § 9; 2001, No. 292, § 12; 2001, No. 297, § 5; 2003, No. 1290, § 4; 2003 (1st Ex. Sess.), No. 55, §§ 2, 3, 27, 29, 31, 34; 2005, No. 2282, § 3; 2005, No. 2316, § 3; 2007, No. 1032, §§ 4-6; 2007, No. 1201, §§ 4-6.

A.C.R.C. Notes. As enacted by Acts 2003 (1st Ex. Sess.), No. 55, § 34, subdivision (ee)(1) began: "Only in the event that Garland County Community College and Quapaw Technical Institute merge,".

Amendments. The 2003 amendment added (aa).

The 2003 (1st Ex. Sess.) amendment added "the University of Arkansas at Monticello ... Technology-McGehee" in (d)(2); inserted present (d)(3)(B) and redesignated former (d)(3)(B) as (d)(3)(C); inserted "Arkansas State University-Searcy" in (g)(2); inserted present (g)(3)(B) and redesignated former (g)(3)(B) as (g)(3)(C); substituted "University of Arkansas at Fort Smith" for "Westank College" throughout (l)(1)(A) and (B); substituted "Arkansas Northeastern" for "Mississippi County Community" throughout (p)(1); inserted present (p)(2)(B) and redesignated former (p)(2)(B) as (p)(2)(C); and added (bb)-(ee).

The 2005 amendment by identical acts Nos. 2282 and 2316 added (ff).

The 2007 amendment by identical acts Nos. 1032 and 1201, in (a)(3)(B), inserted "(229) and (232)" and made a related change; and added (b)(3)(A)(i) and (c)(3)(A)(i).

19-5-304. Education Fund.

The Education Fund shall consist of the following funds and fund accounts made available for the support of the Department of Education and the Department of Workforce Education and shall be used for the same purposes as set out for the following fund accounts:

(1)(A) DEPARTMENT OF EDUCATION FUND ACCOUNT. The Department of Education Fund Account shall be used to provide for the maintenance, operation, and improvement of the Department of Education as created by § 6-10-101 et seq., and any other laws imposing functions, powers, and duties upon the State Board of Education, the Department of Education, and the Commissioner of Education, including, but not necessarily limited to, history textbooks expenses, the Publishing Revolving Account, audio-visual services, textbooks operation, compact for education, including the state's membership, and the state's contribution to the Southern Regional Education Board.

(B) The Department of Education Fund Account shall consist of:

(i) Those general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq.; and

(ii) Nonrevenue income derived from services provided by those programs supported from the Department of Education Fund Account, including any rental property located on the State Capitol grounds owned by the Department of Education;

(2)(A) DEPARTMENT OF WORKFORCE EDUCATION FUND ACCOUNT. The Department of Workforce Education Fund Account shall be used to provide support for those programs placed under the direction of the Director of the Department of Workforce Education as authorized by §§ 6-11-101, 6-11-102, 25-6-101, 25-6-102, and Acts 1981, No. 64, § 4, and any other laws imposing functions, powers, and duties upon the State Board of Workforce Education and Career Opportunities, including, but not necessarily limited to, the following:

(i) Vocational, technical, and adult education;

(ii) Adult basic education;

(iii) Manpower training;

(iv) Vocational standards;

(v) Industry training programs; and

(vi) Those functions, programs, and responsibilities transferred to the Department of Workforce Education as authorized by these statutes.

(B) The Department of Workforce Education Fund Account shall consist of those general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq.;

(3)(A) EDUCATIONAL TELEVISION FUND ACCOUNT. The Educational Television Fund Account shall be used for the maintenance, operation, and improvement required by the Educational Television Division of the Department of Education in carrying out those powers, functions, and duties of the Arkansas Educational Television Commission as set

out in § 6-3-101 et seq. or other duties imposed by law upon the commission.

(B) The Educational Television Fund Account shall consist of those general revenues as may be provided by law and nonrevenue income derived from services provided by the Educational Television Division and any other nonfederal grant funds provided by law;

(4)(A) STATE LIBRARY FUND ACCOUNT. The State Library Fund Account shall be used for the maintenance, operation, and improvement required by the Library Division of the Department of Education in carrying out the powers, functions, and duties as set out in § 13-2-201 et seq. or any other duties imposed by law upon the State Library Commission, which were transferred to the Department of Education by §§ 6-11-101, 6-11-102, and 25-6-102.

(B) The State Library Fund Account shall consist of those general revenues as may be provided by law and nonrevenue income derived from services provided by the Library Division of the Department of Education and any other nonfederal grant funds provided by law;

(5)(A) SCHOOL FOR THE BLIND FUND ACCOUNT. The School for the Blind Fund Account shall be used for the maintenance, operation, and improvement required by the Arkansas School for the Blind in carrying out those powers, functions, and duties as set out in § 6-43-101 et seq. and § 6-43-201 et seq.

(B) The School for the Blind Fund Account shall consist of those general revenues as may be provided by law and nonrevenue income derived from services provided by the Arkansas School for the Blind and any other nonfederal grant funds provided by law.

(C) Federal reimbursement funds received on account of vocational education programs conducted by the Arkansas School for the Blind shall not be deposited to the School for the Blind Fund Account;

(6)(A) SCHOOL FOR THE DEAF FUND ACCOUNT. The School for the Deaf Fund Account shall be used for the maintenance, operation, and improvement required by the Arkansas School for the Deaf in carrying out the powers, functions, and duties as set out in § 6-43-301 et seq. or other duties imposed by law upon the Arkansas School for the Deaf, which were transferred to the Department of Education by §§ 6-11-101, 6-11-102, and 25-6-102.

(B) The School for the Deaf Fund Account shall consist of those general revenues as may be provided by law and nonrevenue income derived from services provided by the Arkansas School for the Deaf and any other nonfederal grant funds provided by law.

(C) Federal reimbursement funds received on account of vocational education programs conducted by the Arkansas School for the Deaf shall not be deposited to this account;

(7)(A) REHABILITATION SERVICES FUND ACCOUNT. The Rehabilitation Services Fund Account shall be used for the maintenance, operation, and improvement required by the Arkansas Rehabilitation Services of the Department of Workforce Education in carrying out the powers, functions, and duties, as set out in § 6-52-101 et seq., § 20-79-201 et

seq., and § 25-30-201 et seq., and for the adult handicapped program at the Arkansas Health Center.

(B) The Rehabilitation Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by rehabilitation programs of the Arkansas Rehabilitation Services of the Department of Workforce Education; and
- (iii) Any other nonfederal grant funds provided by law;

(8)(A) TECHNICAL INSTITUTE AND OTHER EDUCATION FUND ACCOUNTS. The Arkansas Tech University — Ozark Campus Fund Account shall be used for the maintenance, operation, and improvement of Arkansas Tech University — Ozark Campus. The Arkansas Tech University — Ozark Campus Fund Account shall consist of:

- (i) Those general revenues as may be provided by law; and
- (ii) Any other funds made available for the support of Arkansas Tech University — Ozark Campus that are required to be deposited into the State Treasury by law.

(B) The Crowley's Ridge Technical Institute Fund Account shall be used for the maintenance, operation, and improvement of the Crowley's Ridge Technical Institute. The Crowley's Ridge Technical Institute Fund Account shall consist of:

- (i) Those general revenues as may be provided by law; and
- (ii) Any other funds made available for the support of the Crowley's Ridge Technical Institute which are required to be deposited into the State Treasury by law.

(C) The Northwest Technical Institute Fund Account shall be used for the maintenance, operation, and improvement of the Northwest Technical Institute. The Northwest Technical Institute Fund Account shall consist of:

- (i) Those general revenues as may be provided by law; and
- (ii) Any other funds made available for the support of the Northwest Technical Institute which are required to be deposited into the State Treasury by law.

(D) The Quapaw Technical Institute Fund Account shall be used for the maintenance, operation, and improvement of the Quapaw Technical Institute. The Quapaw Technical Institute Fund Account shall consist of:

- (i) Those general revenues as may be provided by law; and
- (ii) Any other funds made available for the support of the Quapaw Technical Institute which are required to be deposited into the State Treasury by law.

(E) The Riverside Vocational Technical School Fund Account shall be used for the maintenance, operation, and improvement of the Riverside Vocational Technical School. The Riverside Vocational Technical School Fund Account shall consist of:

- (i) Those general revenues as may be provided by law; and
- (ii) Any other funds made available for the support of the Riverside Vocational Technical School which are required to be deposited into the State Treasury by law;

(9)(A) **EDUCATIONAL FACILITIES PARTNERSHIP FUND ACCOUNT.** The Educational Facilities Partnership Fund Account shall be used for distribution of grants for programs providing academic school facility and transportation assistance to the public school districts as may be provided by law.

(B) The Educational Facilities Partnership Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Moneys transferred from the General Improvement Fund; and
- (iii) Any other moneys as may be provided by law; and

(10)(A) **DIVISION OF PUBLIC SCHOOL ACADEMIC FACILITIES AND TRANSPORTATION FUND ACCOUNT.** The Division of Public School Academic Facilities and Transportation Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Public School Academic Facilities and Transportation of the Department of Education as may be provided by law.

(B) The Division of Public School Academic Facilities and Transportation Fund Account shall consist of:

- (i) Those general revenues as may be provided by law; and
- (ii) Any other funds made available for the support of the Division of Public School Academic Facilities and Transportation of the Department of Education.

History. Acts 1973, No. 750, § 6; 1981, No. 938, § 1; 1985, No. 888, § 3; A.S.A. 1947, § 13-521; Acts 1991, No. 1135, § 3; 1993, No. 1073, § 22; 1995, No. 1163, § 10; 1999, No. 253, § 1; 2001, No. 152, § 2; 2001, No. 231, § 2; 2003 (1st Ex. Sess.), No. 55, §§ 4, 28, 30, 32, 33; 2005, No. 1962, §§ 80-82; 2005, No. 2139, § 5; 2007, No. 260, § 4; 2007, No. 827, § 143.

A.C.R.C. Notes. The State Board of Vocational Education was abolished and transferred to the State Board of Workforce Education and Career Opportunities by a type 3 transfer under § 25-2-106 by Acts 1997, No. 803, § 2.

Publisher's Notes. As to Acts 1981, No. 64, § 4, see Publisher's Notes to § 25-6-103.

Pursuant to Acts 1993, No. 574, § 1, and effective July 1, 1993, the Division of Rehabilitation Services of the Department of Human Services was transferred to the Division of Vocational and Technical Education of the Department of Education, and was renamed Arkansas Rehabilitation Services.

Amendments. The 2003 (1st Ex. Sess.) repealed (8)(B) and (8)(D)-(8)(G).

The 2005 amendment by No. 1962 deleted "25-6-103 [repealed]" in (2)(A); substituted "§ 6-43-101 et seq. and § 6-43-201 et seq." for "Acts 1879, No. 64, § 1 [superseded], or other duties imposed by law upon the Arkansas School for the Blind, which was transferred to the Department of Education by §§ 6-11-101, 6-11-102, and 25-6-102" in (5)(A); and substituted "§ 25-30-201 et seq." for "§ 25-6-201 et seq. [repealed]" in (7)(A).

The 2005 amendment by No. 2139 added (9) and (10).

The 2007 amendment by No. 260 substituted "Arkansas Tech University — Ozark Campus" for "Arkansas Valley Technical Institute" three times in (8)(A) and once in (8)(A)(ii), and made a stylistic change.

The 2007 amendment by No. 827, in (3)(A), inserted "of the Department of Education" and "Arkansas Educational Television Commission," substituted "commission" for "Commission," which was transferred to the Department of Education by §§ 6-11-101, 6-11-102, and 25-6-102," and made related changes.

19-5-305. Public School Fund.

(a) The Public School Fund shall consist of the following fund accounts and funds made available for the support of the Department of Education, the Department of Workforce Education, and the Arkansas State Library of the Department of Education and shall be used for the same purposes as set out for the following fund accounts:

(1) DEPARTMENT OF EDUCATION PUBLIC SCHOOL FUND ACCOUNT. The Department of Education Public School Fund Account shall be used for grants and aids for the programs administered by the Department of Education consisting of, but not limited to:

- (A) Teacher retirement matching;
- (B) Handicapped children;
- (C) Aid to the county general;
- (D) Guidance services;
- (E) Transportation aid;
- (F) State equalization aid;
- (G) State apportionment;
- (H) Orphans' aid;
- (I) Child guidance center;
- (J) Surplus commodities distribution;
- (K) Crippled children;
- (L) Early childhood education;
- (M) School food services;
- (N) Economic education;
- (O) Textbook grants; and

(P) Such other grants and aids as may be authorized by law for disbursement by the Department of Education;

(2) DEPARTMENT OF WORKFORCE EDUCATION PUBLIC SCHOOL FUND ACCOUNT. The Department of Workforce Education Public School Fund Account shall be used for grants and aids for the programs administered by the Department of Workforce Education consisting of, but not limited to:

- (A) General adult education grants;
- (B) Adult basic education grants;
- (C) Manpower development and training grants;
- (D) Vocational-technical and adult education; and

(E) Such other grants and aids as may be authorized by law for disbursement by the Department of Workforce Education; and

(3) STATE LIBRARY PUBLIC SCHOOL FUND ACCOUNT. The State Library Public School Fund Account shall be used for Aid to Public Libraries as administered by the Arkansas State Library of the Department of Education.

(b) The Public School Fund shall consist of those moneys as may be provided by:

(1) The Revenue Stabilization Law, § 19-5-101 et seq.;

(2) Any federal mineral leasing funds, federal forest reserve funds, federal flood control funds, or any other similar turnback funds in the State Treasury for which the eligible county or school district cannot be identified;

(3) Fines collected pursuant to § 6-21-410 under the Free Textbook Act of 1975, § 6-21-401 et seq.;

(4) Funds remitted by county treasurers for those school districts which have local revenue per student in excess of the local base per student, as set out in § 26-80-101(c);

(5) Amusement machine revenues up to and including thirty thousand dollars (\$30,000), as set out in § 26-57-407;

(6) Additional rental vehicle tax revenues in excess of two million eight hundred and fifty thousand dollars (\$2,850,000), § 26-63-302, to be used exclusively for teacher salaries; and

(7) Such other funds as may be authorized by law.

(c)(1) There is authorized a transfer of up to two hundred thousand dollars (\$200,000) per year from the Public School Fund to the Department of Education Fund Account or the Department of Workforce Education Fund Account, or a portion thereof to both, by the Treasurer of State and the Chief Fiscal Officer of the State, upon certification as to the amount required by the Commissioner of Education or by the Director of the Department of Workforce Education, or both, to the Chief Fiscal Officer of the State.

(2) This transfer shall be used to provide additional support for the administration of the handicapped children program and the vocational-technical and adult education program.

History. Acts 1973, No. 750, § 6; 1975, No. 868, § 2; 1977, No. 955, § 3; A.S.A. 1947, § 13-521; Acts 1997, No. 1248, § 8; 1999, No. 253, § 2; 2001, No. 1646, § 3; 2003, No. 1052, § 10; 2003 (1st Ex. Sess.), No. 55, § 5; 2007, No. 182, § 15; 2007, No. 1032, § 7; 2007, No. 1201, § 7.

Amendments. The 2003 amendment, in (a), inserted "and the Arkansas State Library of the Department of Education"; deleted (a)(1)(P) and redesignated former (a)(1)(Q) as (a)(1)(P); and added (a)(3).

The 2003 (1st Ex. Sess.) amendment inserted present (b)(7) and redesignated former (b)(7) as (b)(8).

The 2007 amendment by No. 182 substituted "§ 26-63-302" for "§ 26-52-311(c)(3)" in (b)(7).

The 2007 amendment by identical acts Nos. 1032 and 1201 rewrote (b)(7).

Effective Dates. Acts 2007, No. 182, § 32; Jan. 1, 2008.

19-5-306. Department of Human Services Fund.

The Department of Human Services Fund shall consist of the following fund accounts and funds made available for the support of the Department of Human Services and shall be used for the same purposes as set out for the following fund accounts:

(1)(A) **MENTAL HEALTH SERVICES FUND ACCOUNT.** The Mental Health Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Behavioral Health of the Department of Human Services in carrying out the powers, functions, and duties, as set out in § 20-46-101 et seq. and § 25-10-101 et seq., or other duties imposed by law upon the Arkansas State Hospital.

(B) The Mental Health Services Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by the Arkansas State Hospital;

(iii) Federal reimbursement received on account of eligible expenditures;

(iv) Paying patient fees and other funds as may be provided by law;

(v) Funds received from local sources for community program matching; and

(vi) Funds received from the Division of Medical Services of the Department of Human Services;

(2)(A) DEVELOPMENTAL DISABILITIES SERVICES FUND ACCOUNT. The Developmental Disabilities Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Developmental Disabilities Services of the Department of Human Services in carrying out the powers, functions, and duties, as set out in § 20-48-101 et seq. and § 25-10-101 et seq., and all laws amendatory thereto, or other duties imposed by law upon the human development centers or the Board of Developmental Disabilities Services.

(B) The Developmental Disabilities Services Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived by services provided by the human development centers;

(iii) Funds received from local sources to provide matching for community developmental disabilities services programs; and

(iv) Reimbursement received from the Division of Medical Services of the Department of Human Services;

(3)(A) MEDICAL SERVICES FUND ACCOUNT. The Medical Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Medical Services of the Department of Human Services in carrying out the powers, functions, and duties as set out in § 20-76-101 et seq. and § 25-10-101 et seq., including the support and administration costs of the expanded Medical Services Program of the Division of Medical Services of the Department of Human Services for the working poor in Arkansas.

(B) The Medical Services Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by the Division of Medical Services of the Department of Human Services;

(iii) Federal reimbursement received on account of eligible expenditures for the administration of medical services programs;

(iv) Funds derived from fees collected pursuant to the provisions of §§ 20-10-213 — 20-10-228 to be used for the maintenance and operation of the long-term care facility licensure program of the Division of Medical Services of the Department of Human Services; and

(v) Any other nonfederal grant funds provided by law.

(C) Other federal reimbursement funds received by the Division of Medical Services of the Department of Human Services shall be

deposited into a separate federal reimbursement fund on the books of the Treasurer of State;

(4)(A) **YOUTH SERVICES FUND ACCOUNT.** The Youth Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Youth Services of the Department of Human Services in carrying out the powers, functions, and duties as set out in § 9-28-201 et seq., including serious offender and community-based programs and the youth service centers.

(B) The Youth Services Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by the various programs of the Division of Youth Services of the Department of Human Services; and

(iii) Any other nonfederal grants-in-aid funds provided by law.

(C) Other federal reimbursement received by the Division of Youth Services of the Department of Human Services shall be deposited into a separate federal reimbursement fund on the books of the Treasurer of State, including those received on account of eligible expenditures of the youth service centers' vocational education programs;

(5)(A) **CHILDREN AND FAMILY SERVICES FUND ACCOUNT.** The Children and Family Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Children and Family Services of the Department of Human Services in carrying out those functions, powers, and duties as set out in § 25-10-101 et seq.

(B) The Children and Family Services Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by the Division of Children and Family Services of the Department of Human Services; and

(iii) Any other nonfederal grant-in-aid funds provided by law;

(6)(A) **DEPARTMENT OF HUMAN SERVICES ADMINISTRATION FUND ACCOUNT.**

The Department of Human Services Administration Fund Account shall be used for the maintenance, operation, and improvement required by the office of the Director of the Department of Human Services in carrying out the administrative duties of the Department of Human Services as set out in and under the restrictions and provisions of § 20-46-301 and § 25-10-101 et seq., and of the Office of Finance and Administration of the Department of Human Services, and the Division of Volunteerism of the Department of Human Services as set out in § 25-10-128.

(B) The Department of Human Services Administration Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by these divisions of the Department of Human Services; and

(iii) Any other funds, including reimbursement for costs incurred by these divisions from the various other Department of Human

Services' divisions from nongeneral revenue sources, as may be required and provided by law;

(7)(A) AGING AND ADULT SERVICES FUND ACCOUNT. The Aging and Adult Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Aging and Adult Services of the Department of Human Services in carrying out the powers, functions, and duties as imposed by law, and § 25-10-101 et seq., upon the Division of Aging and Adult Services of the Department of Human Services.

(B) The Aging and Adult Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Fifty percent (50%) of those special revenues as specified in § 19-6-301(201), there to be used to assist the Meals-on-Wheels Program, and any other special revenues as may be provided by law;
- (iii) Nonrevenue income derived from services provided by the Division of Aging and Adult Services of the Department of Human Services;

(iv) Federal reimbursement received on account of eligible expenditures of the Division of Aging and Adult Services of the Department of Human Services Program; and

(v) The first three million dollars (\$3,000,000) each year of the net revenues derived from the additional cigarette tax levied in § 26-57-802, to be used exclusively for transportation services benefiting the elderly, including the Meals-on-Wheels Program;

(8)(A) STATE SERVICES FOR THE BLIND FUND ACCOUNT. The State Services for the Blind Fund Account shall be used for the maintenance, operation, and improvement required by the Division of State Services for the Blind of the Department of Human Services in carrying out the powers, functions, and duties as set out in § 25-10-201 et seq. or other duties imposed by law upon the Division of State Services for the Blind of the Department of Human Services.

(B) The State Services for the Blind Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the Division of State Services for the Blind programs of the Department of Human Services; and

(iii) Any other nonfederal grants funds provided by law;

(9)(A) COUNTY OPERATIONS FUND ACCOUNT. The County Operations Fund Account shall be used for the maintenance, operation, and improvement required by the Division of County Operations of the Department of Human Services in carrying out the powers, functions, and duties as set out in § 25-10-102.

(B) The County Operations Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the various programs of the Division of County Operations of the Department of Human Services;
- (iii) Any other nonfederal grants-in-aids funds provided by law;

(iv) Funds received from the Department of Education for surplus commodities; and

(v) Federal reimbursement received on account of eligible expenditures of the Division of County Operations of the Department of Human Services;

(C) Other federal reimbursement funds received by the Division of County Operations of the Department of Human Services shall be deposited into a separate federal reimbursement fund on the books of the Treasurer of State;

(10)(A) DEPARTMENT OF HUMAN SERVICES GRANTS FUND ACCOUNT. The Department of Human Services Grants Fund Account shall be used for the following grant programs to consist of general revenues and any other nonfederal funds, as may be appropriated by the General Assembly:

- (i) Children's Medical Services;
- (ii) Food Stamp Employment and Training Program;
- (iii) Aid to the Aged, Blind, and Disabled;
- (iv) Transitional Employment Assistance Program;
- (v) Private nursing home care;
- (vi) Infant Infirmary — nursing home care;
- (vii) Public Nursing Home Care;
- (viii) Prescription Drugs;
- (ix) Hospital and Medical Services;
- (x) Child and Family Life Institute;
- (xi) Community Services Block Grant;
- (xii) ARKIDSFIRST;
- (xiii) Child Health Management Services;
- (xiv) Child Care Grant; and
- (xv) Prescription Drug Elderly.

(B) Federal reimbursement received by the Department of Human Services shall be deposited in separate funds on the books of the Treasurer of State;

(11)(A) LONG-TERM CARE FACILITY RECEIVERSHIP FUND ACCOUNT. The Long-Term Care Facility Receivership Fund Account shall be used for paying the expenses of receivers appointed under § 20-10-901 et seq., as administered and disbursed under the direction of the Director of the Department of Human Services.

(B) The Long-Term Care Facility Receivership Fund Account shall consist of:

(i) Those general revenues and such other funds as may be provided by law; and

(ii) The balance in the Long-Term Care Facility Receivership Fund Account which remains at the end of a fiscal year;

(12)(A) CHILD CARE AND EARLY CHILDHOOD EDUCATION FUND ACCOUNT. The Child Care and Early Childhood Education Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Child Care and Early Childhood Education of the Department of Human Services in carrying out those functions,

powers, and duties as set out in the Child Care Facility Licensing Act, § 20-78-201 et seq., or other duties imposed by law upon the Division of Child Care and Early Childhood Education of the Department of Human Services.

(B) The Child Care and Early Childhood Education Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the Division of Child Care and Early Childhood Education of the Department of Human Services; and
- (iii) Any other nonfederal grant-in-aid funds provided by law.

History. Acts 1973, No. 750, § 6; 1975, No. 868, § 3; 1977, No. 955, §§ 4-6; 1977 (Ex. Sess.), No. 7, § 2; 1979, No. 1115, § 4; 1981, No. 938, §§ 2, 3; 1983, No. 801, §§ 4-15; 1985, No. 888, § 5; A.S.A. 1947, § 13-521; Acts 1987, No. 928, § 1; 1989, No. 629, § 5; 1991, No. 1135, §§ 4, 16; 1993, No. 1073, §§ 4, 24; 1994 (2nd Ex. Sess.), No. 27, § 1; 1995, No. 1163, § 11; 1997, No. 1007, § 3; 1997, No. 1360, § 82; 1999, No. 1463, § 7; 1999, No. 1537, § 100; 2003 (1st Ex. Sess.), No. 17, § 10; 2003 (1st Ex. Sess.), No. 55, §§ 6-8; 2007, No. 1032, §§ 8-10; 2007, No. 1201, §§ 8-10.

Publisher's Notes. Acts 1994 (2nd Ex. Sess.), No. 27, § 4, provided: "It is the purpose and intent of this act to assure that the revenues derived from the tax levied on soft drinks in Arkansas Code § 26-57-901 will never become general revenues of the state but will be used

exclusively for matching federal funds available to the state for the Arkansas Medicaid Program or in the event the Arkansas Medicaid Program is discontinued for any reason, such revenues will be used exclusively to provide to Arkansas residents those kinds of services now provided by the Arkansas Medicaid Program."

Amendments. The 2003 (1st Ex. Sess.) amendment by No. 17 added (10)(A)(xv).

The 2003 (1st Ex. Sess.) amendment by No. 55 substituted "§ 9-28-201 et seq." for "§ 25-10-301 et seq. [repealed]" in (4)(A); added "Fifty percent (50%) ... Meals-on-Wheels Program, and any other" to the beginning of (7)(B)(ii); and added (10)(C).

The 2007 amendment by identical acts Nos. 1032 and 1201 deleted former (10)(C) and (12); and redesignated former (13) as present (12).

19-5-307. Public Health Fund.

(a) The Public Health Fund shall be used for the maintenance, operation, and improvement required by the regional health centers and the various divisions of the Department of Health in carrying out the powers, functions, and duties as set out in § 20-7-102 et seq., and all laws amendatory thereto, and § 20-11-201 et seq. [repealed], or other duties imposed by law upon:

- (1) The Department of Health;
- (2) The Director of the Department of Health;
- (3) The State Board of Health;
- (4) The Secretary of the State Board of Health, or the State Health Officer, whose office was transferred under the provisions of § 25-9-101 to the Department of Health;
- (5) The State Cancer Commission, which was transferred to the Department of Health by § 25-9-101; and
- (6) The Arkansas Tuberculosis Sanatorium, which was transferred to the Department of Health by § 25-9-101.

(b) The Public Health Fund shall consist of:

(1) Those special revenues as set out in § 19-6-301(65), (68), (69), (80), (97), (131), (132), (133), (136), (137), (140), (141), (142), (143), (144), (147), (155), (166), (177), (194), (204), and (205), and that portion of § 19-6-301(58) of the Revenue Classification Law, § 19-6-101 et seq.;

(2) General revenues as may be provided by law;

(3) Nonrevenue income derived from services provided by the various divisions of the department;

(4) Federal reimbursement received on account of eligible expenditures by the various divisions of the Department of Health;

(5) Other funds as may be provided by law;

(6) Moneys transferred or deposited from the State Administration of Justice Fund to support alcoholism treatment programs and for use in the Drug Abuse Prevention and Treatment Program of the Office of Alcohol and Drug Abuse Prevention; and

(7) Amusement machine revenues over thirty thousand dollars (\$30,000), as set out in § 26-57-407.

History. Acts 1973, No. 750, § 6; 1983, No. 801, § 8; 1985, No. 888, § 6; A.S.A. 1947, § 13-521; Acts 1989, No. 629, § 6; 1991, No. 1135, § 5; 1993, No. 1073, § 5; 1995, No. 1032, § 8; 1995, No. 1296, § 71; 1997, No. 1248, § 9; 1999, No. 1463, § 8; 2001, No. 1646, § 4; 2003 (1st Ex. Sess.), No. 55, § 9; 2005, No. 2282, § 4; 2005, No. 2316, § 4; 2007, No. 1032, § 11; 2007, No. 1201, § 11.

Amendments. The 2003 (1st Ex. Sess.) Amendment inserted "(80)," "(132)," and "(204), (205)" in (b)(1).

The 2005 amendment by identical acts Nos. 2282 and 2316, in (b)(1), deleted "(178)" and added "(208)."

The 2007 amendment by identical acts Nos. 1032 and 1201 deleted "and (208)" and made a related change in (b)(1).

19-5-308. Arkansas Building Authority Account.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State an account to be known as the "Arkansas Building Authority Account" of the General Improvement Fund.

(b) This account shall consist of funds authorized for deposit in the State Treasury by the General Assembly.

(c) This account shall be used for the purposes authorized and required by the Arkansas Building Authority Act, § 22-2-101 et seq.

History. Acts 1975, No. 1003, § 4; 1975 (Extended Sess., 1976), No. 1141, § 5; A.S.A. 1947, § 13-521.2; 2005, No. 2282, § 5; 2005, No. 2316, § 5.

A.C.R.C. Notes. Acts 2003, No. 250, § 6, provided: "The State Building Services Account of the General Improvement Fund Account, as established in Arkansas Code § 19-5-308, shall be known as the

Arkansas Building Authority Account of the General Improvement Fund Account."

Amendments. The 2005 amendment by identical acts Nos. 2282 and 2316 substituted "Arkansas Building Authority Account" for "State Building Services Account" in (a); and substituted "Arkansas Building Authority Act" for "Arkansas State Building Services Act" in (c).

19-5-309. [Repealed.]

Publisher’s Notes. This section, concerning the Bureau of Alcohol and Drug Abuse Prevention Fund, was repealed by Acts 1995, No. 1032, § 9. The section was derived from Acts 1993, No. 1073, § 23. For present Law, see § 19-5-1083.

19-5-310. Water, Sewer, and Solid Waste Systems Revolving Fund.

A special fund entitled the Water, Sewer, and Solid Waste Systems Revolving Fund is created to provide a depository for funds which may be appropriated or otherwise secured for the purposes of matching or supplementing federal grants and loans. This fund shall be used to provide low interest loans to cities, towns, counties, and other eligible applicants. Funds from the repayment of loans made from the fund shall return to the fund and shall be reloaned in a manner which is consistent with the purposes of this program.

History. Acts 1981, No. 755, § 19; A.S.A. 1947, § 13-523.6.

19-5-311. Technical college funds created.

(a)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Black River Technical College Fund”, there to be used for the maintenance, operation, and improvement of the Black River Technical College.

(2) The Black River Technical College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the Black River Technical College which are required to be deposited into the State Treasury by law.

(b)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Ozarka College Fund”, there to be used for the maintenance, operation, and improvement of Ozarka College.

(2) The Ozarka College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Ozarka College which are required to be deposited into the State Treasury by law.

(c)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Southeast Arkansas College Fund”. The fund shall be used for the maintenance, operation, and improvement of the Southeast Arkansas College.

(2) The Southeast Arkansas College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the Southeast Arkansas College which are required to be deposited into the State Treasury by law.

(d)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Pulaski Technical College Fund", there to be used for the maintenance, operation, and improvement of the Pulaski Technical College.

(2) The Pulaski Technical College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the Pulaski Technical College which are required to be deposited into the State Treasury by law.

(e)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Ouachita Technical College Fund", there to be used for the maintenance, operation, and improvement of the Ouachita Technical College.

(2) The Ouachita Technical College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the Ouachita Technical College which are required to be deposited into the State Treasury by law.

History. Acts 1991, No. 930, § 3; 1991, No. 931, § 3; 1991, No. 935, § 3; 1991, No. 936, § 3; 1991, No. 937, § 3; 1991, No. 938, § 3; 1991, No. 939, § 3; 1991, No. 940, § 3; 1991, No. 942, § 3; 1991, No. 944, § 3; 1991, No. 945, § 3; 1991, No. 1195, § 3; 1993, No. 1073, §§ 16, 18; 1995, No. 1163, §§ 12, 13; 1997, No. 1248,

§§ 10, 27; 1999, No. 1463, §§ 9-11; 2003 (1st Ex. Sess.), No. 55, §§ 10-13.

Amendments. The 2003 (1st Ex. Sess.) amendment repealed (b), (g), and (k); and deleted "Technical" preceding "College" twice in the introductory language of (f) and in (f)(2).

SUBCHAPTER 4 — DISTRIBUTION OF GENERAL REVENUES

SECTION.

19-5-401. Allocations for fiscal year 2007-2008.

19-5-402. Maximum allocations of revenues for fiscal year 2007-2008.

19-5-403. Allocations for fiscal year 2008-2009 and thereafter.

SECTION.

19-5-404. Maximum allocations of revenues for fiscal year 2008 - 2009 and thereafter.

19-5-405. Authority of Treasurer of State.

19-5-406. Transfer of remaining revenues.

Effective Dates. Acts 1973, No. 750, § 14; July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will

insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive

the citizens of this State from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1974 (Ex. Sess.), No. 90, § 5: July 23, 1974. Emergency clause provided: "It is hereby found and determined by the Sixty-Ninth General Assembly Meeting in Extraordinary Session that a method of funding for the various appropriations provided by the Special Session of the Sixty-Ninth General Assembly is required and that the elimination of certain technical errors in the Revenue Stabilization Law is essential prior to beginning the next fiscal year. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1975, No. 868, § 17: July 1, 1975. Emergency clause provided: "It is hereby found and determined by the Seventieth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1975."

Acts 1977, No. 955, § 20: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1977."

Acts 1977 (Ex. Sess.), No. 7, § 6: Aug. 15, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly, meeting in Special Session, that immediate passage of this act is necessary to prevent irreparable harm to the proper administration and provision of essential govern-

mental programs. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1979, No. 1115, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the 72nd General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1979."

Acts 1981, No. 937, § 7: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1981."

Acts 1983 (Ex. Sess.), No. 119, § 2: Dec. 1, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly, meeting in Extraordinary Session, that a revision of the allocation of general revenues as provided in Section 11 of Act 750 of 1973, as amended, is critical to assure that the increased revenues to become available to the State in accordance with various tax increases enacted in this First Extraordinary Session of 1983 are made available to support the program of educational opportunity improvement also enacted. It is further found that delay beyond December 1, 1983, in the effectiveness of this revision will cause serious disruption in the flow of general revenues in the current fiscal year and critical delay in initiation of the programs for improvement of the education system in this state. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after December 1, 1983."

Acts 1985, No. 888, § 26: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1985. Provided, however, that Sections 18, 20 and 21 of this Act shall become effective from and after the passage and approval of this Act."

Acts 1987, No. 928, § 16: July 1, 1987. Emergency clause provided: "It is hereby found and determined by the Seventy-Sixth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1987."

Acts 1989, No. 629, § 18: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1989."

Acts 1991, No. 1135, § 20: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in

full force and effect from and after July 1, 1991."

Acts 1993, No. 1073, § 35: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1995, No. 1163, § 35: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1997, No. 1248, § 43: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the

immediate preservation of the public peace, health and safety Section 33 of this act shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, Section 33 shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, Section 33 shall become effective on the date the last house overrides the veto. The remaining sections of this act shall become effective from and after July 1, 1997."

Acts 1999, No. 1463, § 40: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 period is later than July 1, 1999 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 day period is later than July 1, 2001 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2003 (1st Ex. Sess.), No. 55, § 43: July 1, 2003. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2003 the changes will not be timely and that the authority to transfer funds to general revenue from unclaimed property receipts are required before the end of the current fiscal year. Therefore, an emergency is declared to exist and Section 38 of this act being immediately necessary for

the preservation of the public peace, health and safety shall become effective on the date of its passage and approval and the remainder of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2003."

Acts 2005, No. 2282, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2005, No. 2316, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2007, No. 1032, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1201, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will

not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of

the public peace, health, and safety shall become effective on July 1, 2007."

19-5-401. Allocations for fiscal year 2007-2008.

Commencing with the fiscal year beginning July 1, 2007, and ending June 30, 2008, the Treasurer of State shall transfer all remaining general revenues available for distribution on the last day of business in July 2007, and on the last day of business in each calendar month thereafter during the fiscal year to the various funds and fund accounts participating in general revenues in the proportions of the maximum allocation as the individual allocation to the fund or fund account bears to the total of the maximum allocation as provided in § 19-5-402(a), (a-1), and (b).

History. Acts 1973, No. 750, § 11; 1974 (Ex. Sess.), No. 90, § 1; 1975, No. 868, § 15; 1977, No. 955, § 1; 1977 (Ex. Sess.), No. 7, § 1; 1979, No. 1115, § 1; 1981, No. 937, § 1; 1983, No. 801, § 12; 1983 (Ex. Sess.), No. 119, § 1; 1985, No. 888, § 25; A.S.A. 1947, § 13-515; Acts 1987, No. 928, § 15; 1989, No. 629, § 14; 1991, No. 1135, § 12; 1993, No. 1073, § 30; 1995, No. 1163, § 31; 1997, No. 1248, § 28; 1999, No. 1463, § 30; 2001, No. 1646, § 29; 2003 (1st Ex. Sess.), No. 55, § 39; 2005, No. 2282, § 16; 2005, No. 2316, § 16; 2007, No. 1032, § 34; 2007, No. 1201, § 34.

Amendments. The 2003 (1st Ex. Sess.) amendment substituted "2003" for "2001" twice and "2004" for "2002".

The 2005 amendment by identical acts Nos. 2282 and 2316 substituted "2005" for "2003", "2006" for "2004", and " § 19-5-402(a) and (b)" for " § 19-5-402."

The 2007 amendment by identical acts Nos. 1032 and 1201 substituted "2007-08" for "2005-2006" in the section heading; substituted "July 1, 2007" for "July 1, 2005," "June 30, 2008" for "June 30, 2006," "July 2007" for "July 2005" and inserted "(a-1)."

19-5-402. Maximum allocations of revenues for fiscal year 2007-2008.

(a) The Treasurer of State shall first make monthly allocations in the proportions set out in this subsection to the funds and fund accounts listed below until there has been transferred a total of four billion one hundred forty-nine million three hundred ninety-five thousand one hundred fifty-three dollars (\$4,149,395,153) or so much thereof as may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account's proportionate part of the total of all such allocations set forth in this subsection:

Name of Fund or Fund Account	Maximum Allocation
PUBLIC SCHOOL FUND	
(1) Department of Education Public School Fund Account	\$1,748,636,956
(2) State Library Public School Fund Account	\$4,000,000

Name of Fund or Fund Account	Maximum Allocation
(3) Department of Workforce Education Public School Fund Account	\$31,469,851

GENERAL EDUCATION FUND

(1) Department of Education Fund Account	\$13,933,046
(2) Educational Facilities Partnership Fund Account	\$35,000,000
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$2,411,569
(4) Educational Television Fund Account	\$4,835,291
(5) School for the Blind Fund Account	\$5,687,862
(6) School for the Deaf Fund Account	\$9,845,879
(7) State Library Fund Account	\$3,186,325
(8) Department of Workforce Education Fund Account	\$2,863,193
(9) Rehabilitation Services Fund Account Technical Institutes	\$12,613,687
(10) Crowley's Ridge Technical Institute Fund Account	2,499,328
(11) Northwest Technical Institute Fund Account	2,845,511
(12) Riverside Vocational Technical School Fund Account	2,117,684

DEPARTMENT OF HUMAN SERVICES FUND

(1) Department of Human Services Administration Fund Account	\$14,346,075
(2) Aging and Adult Services Fund Account	15,822,877
(3) Children and Family Services Fund Account	41,234,415
(4) Child Care and Early Childhood Education Fund Account	552,209
(5) Youth Services Fund Account	47,005,918
(6) Developmental Disabilities Services Fund Account	57,258,126
(7) Medical Services Fund Account	4,771,415
(8) Department of Human Services Grants Fund Account	678,818,185
(9) Mental Health Services Fund Account	68,662,130
(10) State Services for the Blind Fund Account	1,859,356
(11) County Operations Fund Account	42,198,042

STATE GENERAL GOVERNMENT FUND

(1) Department of Arkansas Heritage Fund Account	\$5,417,228
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Name of Fund or Fund Account	Maximum Allocation
(2) Department of Agriculture Fund Account	13,405,187
(3) Department of Labor Fund Account	2,621,904
(4) Department of Higher Education Fund Account	3,151,867
(5) Higher Education Grants Fund Account	34,661,199
(6) Department of Economic Development Fund Account	10,072,751
(7) Department of Correction Inmate Care and Custody Fund Account	256,498,270
(8) Department of Community Correction Fund Account	54,207,520
(9) Livestock & Poultry Commission Fund Account	\$-
(10) State Military Department Fund Account	8,889,356
(11) Department of Parks and Tourism Fund Account	21,382,859
(12) Arkansas Department of Environmental Qual- ity Fund Account	2,565,776
(13) Miscellaneous Agencies Fund Account	51,361,134
COUNTY AID FUND	\$19,741,546
COUNTY JAIL REIMBURSEMENT FUND	\$9,500,035
CRIME INFORMATION SYSTEM FUND	\$3,482,044
CHILD SUPPORT ENFORCEMENT FUND	\$13,014,933
STATE FORESTRY FUND	\$-
MERIT ADJUSTMENT FUND	\$-
MOTOR VEHICLE ACQUISITION REVOLVING FUND	\$-
MUNICIPAL AID FUND	\$27,506,526
PUBLIC HEALTH FUND	\$50,752,407
DEPARTMENT OF ARKANSAS STATE POLICE FUND	\$49,514,942
DEPARTMENT OF WORKFORCE SERVICES FUND	\$3,640,650
PLANT BOARD FUND	\$-
INSTITUTIONS OF HIGHER EDUCATION	
(1) ARKANSAS STATE UNIVERSITY FUND	\$54,049,588
(2) ARKANSAS TECH UNIVERSITY FUND	\$28,983,057
(3) HENDERSON STATE UNIVERSITY FUND	\$17,624,760
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$14,437,381
(5) UNIVERSITY OF ARKANSAS FUND	\$107,231,696
(6) UNIVERSITY OF ARKANSAS FUND — ARCHEOLOGICAL SURVEY	\$1,999,810

Name of Fund or Fund Account	Maximum Allocation
(7) UNIVERSITY OF ARKANSAS FUND — DIVISION OF AGRICULTURE	\$57,963,608
(8) UNIVERSITY OF ARKANSAS FUND — CLINTON SCHOOL	\$2,201,392
(9) UNIVERSITY OF ARKANSAS FUND — CRIMINAL JUSTICE INSTITUTE	\$1,717,803
(10) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND	\$18,373,474
(11) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND	\$55,044,878
(12) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND	\$80,726,753
(13) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND — CHILD SAFETY CENTER	\$-
(14) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND — INDIGENT CARE	\$5,235,230
(15) UNIVERSITY OF ARKANSAS AT MONTICELLO FUND	\$14,711,326
(16) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND	\$24,281,135
(17) UNIVERSITY OF CENTRAL ARKANSAS FUND	\$44,281,040
(18) ARKANSAS NORTHEASTERN COLLEGE FUND	\$8,268,586
(19) ARKANSAS STATE UNIVERSITY — BEEBE FUND	\$11,441,296
(20) ARKANSAS STATE UNIVERSITY — MOUNTAIN HOME FUND	\$3,201,081
(21) ARKANSAS STATE UNIVERSITY — NEWPORT FUND	\$2,943,585
(22) COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$2,956,587
(23) EAST ARKANSAS COMMUNITY COLLEGE FUND	\$5,532,030
(24) MID-SOUTH COMMUNITY COLLEGE FUND	\$3,437,840
(25) NATIONAL PARK COMMUNITY COLLEGE FUND	\$8,491,258
(26) NORTH ARKANSAS COLLEGE FUND	\$7,553,915
(27) NORTHWEST ARKANSAS COMMUNITY COLLEGE FUND	\$8,048,245

Name of Fund or Fund Account	Maximum Allocation
(28) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$8,514,886
(29) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND — STUTTGART-DEWITT	\$-
(30) RICH MOUNTAIN COMMUNITY COLLEGE FUND	\$2,950,486
(31) SAU — TECH FUND	\$5,170,889
(32) SAU — TECH FUND — ENVIRONMENTAL CONTROL CENTER	\$334,936
(33) SAU — TECH FUND — FIRE TRAINING ACADEMY	\$1,233,365
(34) SOUTH ARKANSAS COMMUNITY COL- LEGE FUND	\$5,667,296
(35) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE FUND	\$3,644,615
(36) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE FUND	\$4,178,859
(37) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON FUND	\$4,283,938
(38) BLACK RIVER TECHNICAL COLLEGE FUND	\$5,547,098
(39) OUACHITA TECHNICAL COLLEGE FUND	\$3,149,148
(40) OZARKA COLLEGE FUND	\$2,642,401
(41) PULASKI TECHNICAL COLLEGE FUND	\$10,286,897
(42) SOUTHEAST ARKANSAS COLLEGE FUND	\$5,189,921

(a-1) After making the maximum annual allocations provided for in subsection (a) of this section, the Treasurer of State shall then make allocations from the remaining general revenues available for distribution, as set forth in this subsection, to the funds and fund accounts listed below until there has been transferred a total of seventy million ten thousand one hundred sixteen dollars (\$70,010,116) or so much thereof that may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account's proportionate part of the total of all such allocations set forth in this subsection:

Name of Fund or Fund Account	Maximum Allocation
PUBLIC SCHOOL FUND	
(1) Department of Education Public School Fund Account	\$70,010,116
(2) State Library Public School Fund Account	\$-

Name of Fund or Fund Account	Maximum Allocation
(3) Department of Workforce Education Public School Fund Account	\$-

GENERAL EDUCATION FUND

(1) Department of Education Fund Account	\$-
(2) Educational Facilities Partnership Fund Account	\$-
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$-
(4) Educational Television Fund Account	\$-
(5) School for the Blind Fund Account	\$-
(6) School for the Deaf Fund Account	\$-
(7) State Library Fund Account	\$-
(8) Department of Workforce Education Fund Account	\$-
(9) Rehabilitation Services Fund Account Technical Institutes	\$-
(10) Crowley's Ridge Technical Institute Fund Account	\$-
(11) Northwest Technical Institute Fund Account	\$-
(12) Riverside Vocational Technical School Fund Account	\$-

DEPARTMENT OF HUMAN SERVICES FUND

(1) Department of Human Services Administration Fund Account	\$-
(2) Aging and Adult Services Fund Account	\$-
(3) Children and Family Services Fund Account	\$-
(4) Child Care and Early Childhood Education Fund Account	\$-
(5) Youth Services Fund Account	\$-
(6) Developmental Disabilities Services Fund Account	\$-
(7) Medical Services Fund Account	\$-
(8) Department of Human Services Grants Fund Account	\$-
(9) Mental Health Services Fund Account	\$-
(10) State Services for the Blind Fund Account	\$-
(11) County Operations Fund Account	\$-

Name of Fund or Fund Account	Maximum Allocation
STATE GENERAL GOVERNMENT FUND	
(1) Department of Arkansas Heritage Fund Account	\$-
(2) Department of Agriculture Fund Account	\$-
(3) Department of Labor Fund Account	\$-
(4) Department of Higher Education Fund Account	\$-
(5) Higher Education Grants Fund Account	\$-
(6) Department of Economic Development Fund Account	\$-
(7) Department of Correction Inmate Care and Custody Fund Account	\$-
(8) Department of Community Correction Fund Account	\$-
(9) Livestock & Poultry Commission Fund Account	\$-
(10) State Military Department Fund Account	\$-
(11) Department of Parks and Tourism Fund Account	\$-
(12) Arkansas Department of Environmental Qual- ity Fund Account	\$-
(13) Miscellaneous Agencies Fund Account	\$-
COUNTY AID FUND	\$-
COUNTY JAIL REIMBURSEMENT FUND	\$-
CRIME INFORMATION SYSTEM FUND	\$-
CHILD SUPPORT ENFORCEMENT FUND	\$-
STATE FORESTRY FUND	\$-
MERIT ADJUSTMENT FUND	\$-
MOTOR VEHICLE ACQUISITION REVOLVING FUND	\$-
MUNICIPAL AID FUND	\$-
PUBLIC HEALTH FUND	\$-
DEPARTMENT OF ARKANSAS STATE POLICE FUND	\$-
DEPARTMENT OF WORKFORCE SERVICES FUND	\$-
PLANT BOARD FUND	\$-
INSTITUTIONS OF HIGHER EDUCATION	
(1) ARKANSAS STATE UNIVERSITY FUND	\$-
(2) ARKANSAS TECH UNIVERSITY FUND	\$-
(3) HENDERSON STATE UNIVERSITY FUND	\$-
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$-

Name of Fund or Fund Account	Maximum Allocation
(5) UNIVERSITY OF ARKANSAS FUND	\$-
(6) UNIVERSITY OF ARKANSAS FUND — ARCHEOLOGICAL SURVEY	\$-
(7) UNIVERSITY OF ARKANSAS FUND — DIVI- SION OF AGRICULTURE	\$-
(8) UNIVERSITY OF ARKANSAS FUND — CLIN- TON SCHOOL	\$-
(9) UNIVERSITY OF ARKANSAS FUND — CRIMINAL JUSTICE INSTITUTE	\$-
(10) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND	\$-
(11) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND	\$-
(12) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND	\$-
(13) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND — CHILD SAFETY CENTER	\$-
(14) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND — INDIGENT CARE	\$-
(15) UNIVERSITY OF ARKANSAS AT MONTI- CELLO FUND	\$-
(16) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND	\$-
(17) UNIVERSITY OF CENTRAL ARKANSAS FUND	\$-
(18) ARKANSAS NORTHEASTERN COLLEGE FUND	\$-
(19) ARKANSAS STATE UNIVERSITY — BEEBE FUND	\$-
(20) ARKANSAS STATE UNIVERSITY — MOUN- TAIN HOME FUND	\$-
(21) ARKANSAS STATE UNIVERSITY — NEW- PORT FUND	\$-
(22) COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$-
(23) EAST ARKANSAS COMMUNITY COLLEGE FUND	\$-
(24) MID-SOUTH COMMUNITY COLLEGE FUND	\$-
(25) NATIONAL PARK COMMUNITY COLLEGE FUND	\$-

Name of Fund or Fund Account	Maximum Allocation
(26) NORTH ARKANSAS COLLEGE FUND	\$-
(27) NORTHWEST ARKANSAS COMMUNITY COLLEGE FUND	\$-
(28) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$-
(29) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND — STUTTGART-DEWITT	\$-
(30) RICH MOUNTAIN COMMUNITY COLLEGE FUND	\$-
(31) SAU — TECH FUND	\$-
(32) SAU — TECH FUND — ENVIRONMENTAL CONTROL CENTER	\$-
(33) SAU — TECH FUND — FIRE TRAINING ACADEMY	\$-
(34) SOUTH ARKANSAS COMMUNITY COL- LEGE FUND	\$-
(35) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE FUND	\$-
(36) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE FUND	\$-
(37) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON FUND	\$-
(38) BLACK RIVER TECHNICAL COLLEGE FUND	\$-
(39) OUACHITA TECHNICAL COLLEGE FUND	\$-
(40) OZARKA COLLEGE FUND	\$-
(41) PULASKI TECHNICAL COLLEGE FUND	\$-
(42) SOUTHEAST ARKANSAS COLLEGE FUND	\$-

(b) After making the maximum annual allocations provided for in subsection (a-1) of this section, the Treasurer of State shall then make allocations from the remaining general revenues available for distribution, as set forth in this subsection, to the funds and fund accounts listed below until there has been transferred a total of one hundred thirty-three million two hundred sixty-six thousand seven hundred ninety-four dollars (\$133,266,794) or so much thereof that may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account's proportionate part of the total of all such allocations set forth in this subsection:

Name of Fund or Fund Account	Maximum Allocation
PUBLIC SCHOOL FUND	
(1) Department of Education Public School Fund Account	\$-
(2) State Library Public School Fund Account	\$900,000
(3) Department of Workforce Education Public School Fund Account	\$1,800,000
GENERAL EDUCATION FUND	
(1) Department of Education Fund Account	\$886,185
(2) Educational Facilities Partnership Fund Account	\$-
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$-
(4) Educational Television Fund Account	\$120,000
(5) School for the Blind Fund Account	\$235,000
(6) School for the Deaf Fund Account	\$200,000
(7) State Library Fund Account	\$-
(8) Department of Workforce Education Fund Account	\$-
(9) Rehabilitation Services Fund Account Technical Institutes	\$-
(10) Crowley's Ridge Technical Institute Fund Account	\$-
(11) Northwest Technical Institute Fund Account	\$-
(12) Riverside Vocational Technical School Fund Account	\$-
DEPARTMENT OF HUMAN SERVICES FUND	
(1) Department of Human Services Administration Fund Account	\$706,080
(2) Aging and Adult Services Fund Account	2,000,000
(3) Children and Family Services Fund Account	7,943,076
(4) Child Care and Early Childhood Education Fund Account	\$-
(5) Youth Services Fund Account	\$-
(6) Developmental Disabilities Services Fund Account	1,527,337
(7) Medical Services Fund Account	\$-
(8) Department of Human Services Grants Fund Account	\$-
(9) Mental Health Services Fund Account	4,414,754
(10) State Services for the Blind Fund Account	\$-
(11) County Operations Fund Account	\$-

Name of Fund or Fund Account	Maximum Allocation
STATE GENERAL GOVERNMENT FUND	
(1) Department of Arkansas Heritage Fund Account	\$583,800
(2) Department of Agriculture Fund Account	5,817,889
(3) Department of Labor Fund Account	326,485
(4) Department of Higher Education Fund Account	155,020
(5) Higher Education Grants Fund Account	\$-
(6) Department of Economic Development Fund Account	\$-
(7) Department of Correction Inmate Care and Custody Fund Account	14,815,712
(8) Department of Community Correction Fund Account	14,390,000
(9) Livestock & Poultry Commission Fund Account	\$-
(10) State Military Department Fund Account	799,440
(11) Department of Parks & Tourism Fund Account	\$-
(12) Arkansas Department of Environmental Qual- ity Fund Account	\$-
(13) Miscellaneous Agencies Fund Account	3,614,666
COUNTY AID FUND	\$-
COUNTY JAIL REIMBURSEMENT FUND	\$-
CRIME INFORMATION SYSTEM FUND	\$150,000
CHILD SUPPORT ENFORCEMENT FUND	\$-
STATE FORESTRY FUND	\$-
MERIT ADJUSTMENT FUND	\$-
MOTOR VEHICLE ACQUISITION REVOLVING FUND	\$-
MUNICIPAL AID FUND	\$-
PUBLIC HEALTH FUND	\$3,218,738
DEPARTMENT OF ARKANSAS STATE POLICE FUND	\$12,325,000
DEPARTMENT OF WORKFORCE SERVICES FUND	\$-
PLANT BOARD FUND	\$-
INSTITUTIONS OF HIGHER EDUCATION	
(1) ARKANSAS STATE UNIVERSITY FUND	\$3,550,234
(2) ARKANSAS TECH UNIVERSITY FUND	\$2,050,095
(3) HENDERSON STATE UNIVERSITY FUND	\$829,093
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$838,777
(5) UNIVERSITY OF ARKANSAS FUND	\$8,507,127

Name of Fund or Fund Account	Maximum Allocation
(6) UNIVERSITY OF ARKANSAS FUND — ARCHEOLOGICAL SURVEY	\$365,291
(7) UNIVERSITY OF ARKANSAS FUND — DIVI- SION OF AGRICULTURE	\$4,197,118
(8) UNIVERSITY OF ARKANSAS FUND — CLIN- TON SCHOOL	\$62,506
(9) UNIVERSITY OF ARKANSAS FUND — CRIM- INAL JUSTICE INSTITUTE	\$95,695
(10) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND	\$1,534,890
(11) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND	\$4,071,843
(12) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND	\$7,035,354
(13) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND — CHILD SAFETY CENTER	\$1,250,000
(14) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND — INDIGENT CARE	\$163,725
(15) UNIVERSITY OF ARKANSAS AT MONTI- CELLO FUND	\$803,864
(16) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND	\$594,397
(17) UNIVERSITY OF CENTRAL ARKANSAS FUND	\$8,146,323
(18) ARKANSAS NORTHEASTERN COLLEGE FUND	\$250,000
(19) ARKANSAS STATE UNIVERSITY — BEEBE FUND	\$250,000
(20) ARKANSAS STATE UNIVERSITY — MOUN- TAIN HOME FUND	\$250,000
(21) ARKANSAS STATE UNIVERSITY — NEW- PORT FUND	\$673,011
(22) COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$250,000
(23) EAST ARKANSAS COMMUNITY COLLEGE FUND	\$250,000
(24) MID-SOUTH COMMUNITY COLLEGE FUND	\$250,000
(25) NATIONAL PARK COMMUNITY COLLEGE FUND	\$250,000
(26) NORTH ARKANSAS COLLEGE FUND	\$250,000
(27) NORTHWEST ARKANSAS COMMUNITY COLLEGE FUND	\$1,685,274

Name of Fund or Fund Account	Maximum Allocation
28) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$250,000
(29) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND — STUTTGART-DEWITT	\$250,000
(30) RICH MOUNTAIN COMMUNITY COLLEGE FUND	\$250,000
(31) SAU — TECH FUND	\$282,072
(32) SAU — TECH FUND — ENVIRONMENTAL CONTROL CENTER	\$31,888
(33) SAU — TECH FUND — FIRE TRAINING ACADEMY	\$538,907
(34) SOUTH ARKANSAS COMMUNITY COLLEGE FUND	\$250,000
(35) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE FUND	\$250,000
(36) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE FUND	\$250,000
(37) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON FUND	\$250,000
(38) BLACK RIVER TECHNICAL COLLEGE FUND	\$250,000
(39) OUACHITA TECHNICAL COLLEGE FUND	\$250,000
(40) OZARKA COLLEGE FUND	\$250,000
(41) PULASKI TECHNICAL COLLEGE FUND	\$4,280,128
(42) SOUTHEAST ARKANSAS COLLEGE FUND	\$250,000

History. Acts 1973, No. 750, § 11; 1974 (Ex. Sess.), No. 90, § 1; 1975, No. 868, § 15; 1977, No. 955, § 1; 1977 (Ex. Sess.), No. 7, § 1; 1979, No. 1115, § 1; 1981, No. 937, § 1; 1983, No. 801, § 12; 1983 (Ex. Sess.), No. 119, § 1; 1985, No. 888, § 25; A.S.A. 1947, § 13-515; Acts 1987, No. 928, § 15; 1989, No. 629, § 15; 1991, No. 1135, § 14; 1993, No. 1073, § 32; 1995, No. 1163, § 32; 1997, No. 1248, § 29; 1999, No. 1463, § 31; 2001, No. 1646, § 30;

2003 (1st Ex. Sess.), No. 55, § 40; 2005, No. 2282, § 17; 2005, No. 2316, § 17; 2007, No. 1032, § 35; 2007, No. 1201, § 35.

Amendments. The 2005 amendment by identical acts Nos. 2282 and 2316 rewrote this section.

The 2007 amendment by identical acts Nos. 1032 and 1201 substituted “2007-08” for “2005-2006” in the section heading; and rewrote the section.

19-5-403. Allocations for fiscal year 2008-2009 and thereafter.

Commencing with the fiscal year beginning July 1, 2008, and each fiscal year thereafter, the Treasurer of State shall transfer all remaining general revenues available for distribution on the last day of business in July 2008, and on the last day of business in each calendar month thereafter during the fiscal year to the various funds and fund

accounts participating in general revenues in the proportions of the maximum allocation as the individual allocation to the fund or fund account bears to the total of the maximum allocation as provided in § 19-5-404(a), (a-1), and (b).

History. Acts 1973, No. 750, § 11; 1974 (Ex. Sess.), No. 90, § 1; 1975, No. 868, § 15; 1977, No. 955, § 1; 1977 (Ex. Sess.), No. 7, § 1; 1979, No. 1115, § 1; 1981, No. 937, § 1; 1983, No. 801, § 12; 1983 (Ex. Sess.), No. 119, § 1; 1985, No. 888, § 25; A.S.A. 1947, § 13-515; Acts 1987, No. 928, § 15; 1989, No. 629, § 16; 1991, No. 1135, § 13; 1993, No. 1073, § 31; 1995, No. 1163, § 33; 1997, No. 1248, § 30; 1999, No. 1463, § 32; 2001, No. 1646, § 31; 2003 (1st Ex. Sess.), No. 55, § 41; 2005, No. 2282, § 18; 2005, No. 2316, § 18;

2007, No. 1032, § 36; 2007, No. 1201, § 36.

Amendments. The 2005 amendment by identical acts Nos. 2282 and 2316 substituted “2006” for “2004” twice and “§ 19-5-404(a), (b) and (c)” for “§ 19-5-404.”

The 2007 amendment by identical acts Nos. 1032 and 1201 substituted “2008-09” for “2006-2007” in the section heading; substituted “2008” for “2006” twice; and “(a), (a-1) and (b)” for “(a), (b), and (c).”

19-5-404. Maximum allocations of revenues for fiscal year 2008 - 2009 and thereafter.

(a) The Treasurer of State shall first make monthly allocations in the proportions set out in this subsection to the funds and fund accounts listed below until there has been transferred a total of four billion one hundred seventy million three hundred one thousand two hundred eighty-seven dollars (\$4,170,301,287) or so much thereof as may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account’s proportionate part of the total of all such allocations set forth in this subsection:

Name of Fund or Fund Account	Maximum Allocation
PUBLIC SCHOOL FUND	
(1) Department of Education Public School Fund Account	\$1,748,591,814
(2) State Library Public School Fund Account	\$4,000,000
(3) Department of Workforce Education Public School Fund Account	\$31,470,513
GENERAL EDUCATION FUND	
(1) Department of Education Fund Account	\$14,211,721
(2) Educational Facilities Partnership Fund Account	\$35,000,000
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$2,445,193
(4) Educational Television Fund Account	\$4,910,473
(5) School for the Blind Fund Account	\$5,768,513
(6) School for the Deaf Fund Account	\$9,980,326

Name of Fund or Fund Account	Maximum Allocation
(7) State Library Fund Account	\$3,225,871
(8) Department of Workforce Education Fund Account	\$2,931,928
(9) Rehabilitation Services Fund Account Technical Institutes	\$12,713,874
(10) Crowley's Ridge Technical Institute Fund Account	2,547,895
(11) Northwest Technical Institute Fund Account	2,902,386
(12) Riverside Vocational Technical School Fund Account	2,153,610

DEPARTMENT OF HUMAN SERVICES FUND

(1) Department of Human Services Administra- tion Fund Account	\$14,506,501
(2) Aging and Adult Services Fund Account	15,866,539
(3) Children and Family Services Fund Account	41,508,480
(4) Child Care and Early Childhood Education Fund Account	557,143
(5) Youth Services Fund Account	47,122,611
(6) Developmental Disabilities Services Fund Account	57,661,316
(7) Medical Services Fund Account	4,843,573
(8) Department of Human Services Grants Fund Account	682,165,096
(9) Mental Health Services Fund Account	69,055,421
(10) State Services for the Blind Fund Account	1,875,678
(11) County Operations Fund Account	42,694,602

STATE GENERAL GOVERNMENT FUND

(1) Department of Arkansas Heritage Fund Account	\$5,501,307
(2) Department of Agriculture Fund Account	13,600,215
(3) Department of Labor Fund Account	2,657,387
(4) Department of Higher Education Fund Account	3,204,853
(5) Higher Education Grants Fund Account	34,661,199
(6) Department of Economic Development Fund Account	10,173,671
(7) Department of Correction Inmate Care and Custody Fund Account	259,561,307
(8) Department of Community Correction Fund Account	55,056,399

Name of Fund or Fund Account	Maximum Allocation
(9) Livestock & Poultry Commission Fund Account	-
(10) State Military Department Fund Account	9,015,246
(11) Department of Parks & Tourism Fund Account	21,728,926
(12) Arkansas Department of Environmental Quality Fund Account	2,632,871
(13) Miscellaneous Agencies Fund Account	49,287,422
COUNTY AID FUND	\$19,741,546
COUNTY JAIL REIMBURSEMENT FUND	\$9,500,035
CRIME INFORMATION SYSTEM FUND	\$3,505,227
CHILD SUPPORT ENFORCEMENT FUND	\$13,014,933
STATE FORESTRY FUND	\$-
MERIT ADJUSTMENT FUND	\$-
MOTOR VEHICLE ACQUISITION REVOLVING FUND	\$-
MUNICIPAL AID FUND	\$27,506,526
PUBLIC HEALTH FUND	\$51,319,669
DEPARTMENT OF ARKANSAS STATE POLICE FUND	\$50,997,908
DEPARTMENT OF WORKFORCE SERVICES FUND	\$3,640,650
PLANT BOARD FUND	\$-
INSTITUTIONS OF HIGHER EDUCATION	
(1) ARKANSAS STATE UNIVERSITY FUND	\$54,861,469
(2) ARKANSAS TECH UNIVERSITY FUND	\$29,381,015
(3) HENDERSON STATE UNIVERSITY FUND	\$17,876,805
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$14,612,028
(5) UNIVERSITY OF ARKANSAS FUND	\$108,856,261
(6) UNIVERSITY OF ARKANSAS FUND — ARCHEOLOGICAL SURVEY	\$2,036,083
(7) UNIVERSITY OF ARKANSAS FUND — DIVI- SION OF AGRICULTURE	\$58,969,904
(8) UNIVERSITY OF ARKANSAS FUND — CLINTON SCHOOL	\$2,230,421
(9) UNIVERSITY OF ARKANSAS FUND — CRIMINAL JUSTICE INSTITUTE	\$1,737,888
(10) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND	\$18,660,334

Name of Fund or Fund Account	Maximum Allocation
(11) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND	\$55,891,672
(12) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND	\$81,724,309
(13) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND — CHILD SAFETY CENTER	\$-
(14) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND — INDIGENT CARE	\$5,235,230
(15) UNIVERSITY OF ARKANSAS AT MONTI- CELLO FUND	\$14,931,022
(16) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND	\$24,599,044
(17) UNIVERSITY OF CENTRAL ARKANSAS FUND	\$44,899,349
(18) ARKANSAS NORTHEASTERN COLLEGE FUND	\$8,411,685
(19) ARKANSAS STATE UNIVERSITY — BEEBE FUND	\$11,621,695
(20) ARKANSAS STATE UNIVERSITY — MOUNTAIN HOME FUND	\$3,253,285
(21) ARKANSAS STATE UNIVERSITY — NEW- PORT FUND	\$2,993,716
(22) COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$3,013,299
(23) EAST ARKANSAS COMMUNITY COLLEGE FUND	\$5,624,284
(24) MID-SOUTH COMMUNITY COLLEGE FUND	\$3,501,682
(25) NATIONAL PARK COMMUNITY COLLEGE FUND	\$8,644,312
(26) NORTH ARKANSAS COLLEGE FUND	\$7,681,183
(27) NORTHWEST ARKANSAS COMMUNITY COLLEGE FUND	\$8,185,546
(28) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$8,655,114
(29) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND — STUTTGART-DEWITT	\$-
(30) RICH MOUNTAIN COMMUNITY COLLEGE FUND	\$2,997,693

Name of Fund or Fund Account	Maximum Allocation
(31) SAU — TECH FUND	\$5,240,601
(32) SAU — TECH FUND — ENVIRONMENTAL CONTROL CENTER	\$339,767
(33) SAU — TECH FUND — FIRE TRAINING ACADEMY	\$1,250,490
(34) SOUTH ARKANSAS COMMUNITY COL- LEGE FUND	\$5,764,639
(35) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE FUND	\$3,698,653
(36) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE FUND	\$4,261,173
(37) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON FUND	\$4,359,204
(38) BLACK RIVER TECHNICAL COLLEGE FUND	\$5,635,400
(39) OUACHITA TECHNICAL COLLEGE FUND	\$3,203,347
(40) OZARKA COLLEGE FUND	\$2,693,272
(41) PULASKI TECHNICAL COLLEGE FUND	\$10,455,555
(42) SOUTHEAST ARKANSAS COLLEGE FUND	\$5,294,484

(a-1) After making the maximum annual allocations provided for in subsection (a) of this section, the Treasurer of State shall then make allocations from the remaining general revenues available for distribution, as set forth in this subsection, to the funds and fund accounts listed below until there has been transferred a total of one hundred eight million eight hundred twenty-three thousand three hundred ninety-eight dollars (\$108,823,398) or so much thereof that may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account's proportionate part of the total of all such allocations set forth in this subsection:

Name of Fund or Fund Account	Maximum Allocation
PUBLIC SCHOOL FUND	
(1) Department of Education Public School Fund Account	\$108,823,398
(2) State Library Public School Fund Account	\$-
(3) Department of Workforce Education Public School Fund Account	\$-
GENERAL EDUCATION FUND	
(1) Department of Education Fund Account	\$-

Name of Fund or Fund Account	Maximum Allocation
(2) Educational Facilities Partnership Fund Account	\$-
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$-
(4) Educational Television Fund Account	\$-
(5) School for the Blind Fund Account	\$-
(6) School for the Deaf Fund Account	\$-
(7) State Library Fund Account	\$-
(8) Department of Workforce Education Fund Account	\$-
(9) Rehabilitation Services Fund Account Technical Institutes	\$-
(10) Crowley's Ridge Technical Institute Fund Account	\$-
(11) Northwest Technical Institute Fund Account	\$-
(12) Riverside Vocational Technical School Fund Account	\$-

DEPARTMENT OF HUMAN SERVICES FUND

(1) Department of Human Services Administra- tion Fund Account	\$-
(2) Aging and Adult Services Fund Account	\$-
(3) Children and Family Services Fund Account	\$-
(4) Child Care and Early Childhood Education Fund Account	\$-
(5) Youth Services Fund Account	\$-
(6) Developmental Disabilities Services Fund Account	\$-
(7) Medical Services Fund Account	\$-
(8) Department of Human Services Grants Fund Account	\$-
(9) Mental Health Services Fund Account	\$-
(10) State Services for the Blind Fund Account	\$-
(11) County Operations Fund Account	\$-

STATE GENERAL GOVERNMENT FUND

(1) Department of Arkansas Heritage Fund Account	\$-
(2) Department of Agriculture Fund Account	\$-
(3) Department of Labor Fund Account	\$-
(4) Department of Higher Education Fund Account	\$-

Name of Fund or Fund Account	Maximum Allocation
(5) Higher Education Grants Fund Account	\$-
(6) Department of Economic Development Fund Account	\$-
(7) Department of Correction Inmate Care and Custody Fund Account	\$-
(8) Department of Community Correction Fund Account	\$-
(9) Livestock & Poultry Commission Fund Account	\$-
(10) State Military Department Fund Account	\$-
(11) Department of Parks & Tourism Fund Account	\$-
(12) Arkansas Department of Environmental Quality Fund Account	\$-
(13) Miscellaneous Agencies Fund Account	\$-
COUNTY AID FUND	\$-
COUNTY JAIL REIMBURSEMENT FUND	\$-
CRIME INFORMATION SYSTEM FUND	\$-
CHILD SUPPORT ENFORCEMENT FUND	\$-
STATE FORESTRY FUND	\$-
MERIT ADJUSTMENT FUND	\$-
MOTOR VEHICLE ACQUISITION REVOLVING FUND	\$-
MUNICIPAL AID FUND	\$-
PUBLIC HEALTH FUND	\$-
DEPARTMENT OF ARKANSAS STATE POLICE FUND	\$-
DEPARTMENT OF WORKFORCE SERVICES FUND	\$-
PLANT BOARD FUND	\$-
INSTITUTIONS OF HIGHER EDUCATION	
(1) ARKANSAS STATE UNIVERSITY FUND	\$-
(2) ARKANSAS TECH UNIVERSITY FUND	\$-
(3) HENDERSON STATE UNIVERSITY FUND	\$-
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$-
(5) UNIVERSITY OF ARKANSAS FUND	\$-
(6) UNIVERSITY OF ARKANSAS FUND — ARCHEOLOGICAL SURVEY	\$-
(7) UNIVERSITY OF ARKANSAS FUND — DIVI- SION OF AGRICULTURE	\$-

Name of Fund or Fund Account	Maximum Allocation
(8) UNIVERSITY OF ARKANSAS FUND — CLINTON SCHOOL	\$-
(9) UNIVERSITY OF ARKANSAS FUND — CRIMINAL JUSTICE INSTITUTE	\$-
(10) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND	\$-
(11) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND	\$-
(12) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND	\$-
(13) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND — CHILD SAFETY CENTER	\$-
(14) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND — INDIGENT CARE	\$-
(15) UNIVERSITY OF ARKANSAS AT MONTI- CELLO FUND	\$-
(16) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND	\$-
(17) UNIVERSITY OF CENTRAL ARKANSAS FUND	\$-
(18) ARKANSAS NORTHEASTERN COLLEGE FUND	\$-
(19) ARKANSAS STATE UNIVERSITY — BEEBE FUND	\$-
(20) ARKANSAS STATE UNIVERSITY — MOUNTAIN HOME FUND	\$-
(21) ARKANSAS STATE UNIVERSITY — NEW- PORT FUND	\$-
(22) COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$-
(23) EAST ARKANSAS COMMUNITY COLLEGE FUND	\$-
(24) MID-SOUTH COMMUNITY COLLEGE FUND	\$-
(25) NATIONAL PARK COMMUNITY COLLEGE FUND	\$-
(26) NORTH ARKANSAS COLLEGE FUND	\$-
(27) NORTHWEST ARKANSAS COMMUNITY COLLEGE FUND	\$-

Name of Fund or Fund Account	Maximum Allocation
(28) PHILLIPS COMMUNITY COLLEGE OF THE THE UNIVERSITY OF ARKANSAS FUND	\$-
(29) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND — STUTTGART-DEWITT	\$-
(30) RICH MOUNTAIN COMMUNITY COLLEGE FUND	\$-
(31) SAU — TECH FUND	\$-
(32) SAU — TECH FUND — ENVIRONMENTAL CONTROL CENTER	\$-
(33) SAU — TECH FUND — FIRE TRAINING ACADEMY	\$-
(34) SOUTH ARKANSAS COMMUNITY COL- LEGE FUND	\$-
(35) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE FUND	\$-
(36) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE FUND	\$-
(37) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON FUND	\$-
(38) BLACK RIVER TECHNICAL COLLEGE FUND	\$-
(39) OUACHITA TECHNICAL COLLEGE FUND	\$-
(40) OZARKA COLLEGE FUND	\$-
(41) PULASKI TECHNICAL COLLEGE FUND	\$-
(42) SOUTHEAST ARKANSAS COLLEGE FUND	\$-

(b) After making the maximum annual allocations provided for in subsection (a-1) of this section, the Treasurer of State shall then make allocations from the remaining general revenues available for distribution, as set forth in this subsection, to the funds and fund accounts listed below until there has been transferred a total of two hundred forty-four million five hundred forty-eight thousand four hundred eighteen dollars (\$244,548,418) or so much thereof that may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account's proportionate part of the total of all such allocations set forth in this subsection:

Name of Fund or Fund Account	Maximum Allocation
PUBLIC SCHOOL FUND	
(1) Department of Education Public School Fund Account	\$-
(2) State Library Public School Fund Account	\$1,700,000
(3) Department of Workforce Education Public School Fund Account	\$1,800,000
GENERAL EDUCATION FUND	
(1) Department of Education Fund Account	\$877,418
(2) Educational Facilities Partnership Fund Account	\$-
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$-
(4) Educational Television Fund Account	\$120,000
(5) School for the Blind Fund Account	\$235,000
(6) School for the Deaf Fund Account	\$200,000
(7) State Library Fund Account	\$-
(8) Department of Workforce Education Fund Account	\$-
(9) Rehabilitation Services Fund Account Technical Institutes	\$-
(10) Crowley's Ridge Technical Institute Fund Account	\$-
(11) Northwest Technical Institute Fund Account	\$-
(12) Riverside Vocational Technical School Fund Account	\$-
DEPARTMENT OF HUMAN SERVICES FUND	
(1) Department of Human Services Administration Fund Account	\$706,080
(2) Aging and Adult Services Fund Account	2,000,000
(3) Children and Family Services Fund Account	9,795,435
(4) Child Care and Early Childhood Education Fund Account	\$-
(5) Youth Services Fund Account	\$-
(6) Developmental Disabilities Services Fund Account	3,163,111
(7) Medical Services Fund Account	\$-
(8) Department of Human Services Grants Fund Account	65,900,221
(9) Mental Health Services Fund Account	4,415,000
(10) State Services for the Blind Fund Account	\$-

Name of Fund or Fund Account	Maximum Allocation
(11) County Operations Fund Account	\$-

STATE GENERAL GOVERNMENT FUND

(1) Department of Arkansas Heritage Fund Account	\$592,965
(2) Department of Agriculture Fund Account	5,812,395
(3) Department of Labor Fund Account	261,523
(4) Department of Higher Education Fund Account	160,020
(5) Higher Education Grants Fund Account	\$-
(6) Department of Economic Development Fund Account	\$-
(7) Department of Correction Inmate Care and Custody Fund Account	30,116,102
(8) Department of Community Correction Fund Account	14,850,000
(9) Livestock & Poultry Commission Fund Account	\$-
(10) State Military Department Fund Account	789,440
(11) Department of Parks & Tourism Fund Account	\$-
(12) Arkansas Department of Environmental Quality Fund Account	\$-
(13) Miscellaneous Agencies Fund Account	2,610,397

COUNTY AID FUND \$-

COUNTY JAIL REIMBURSEMENT FUND \$-

CRIME INFORMATION SYSTEM FUND \$150,000

CHILD SUPPORT ENFORCEMENT FUND \$-

STATE FORESTRY FUND \$-

MERIT ADJUSTMENT FUND \$5,079,878

MOTOR VEHICLE ACQUISITION REVOLVING FUND \$-

MUNICIPAL AID FUND \$-

PUBLIC HEALTH FUND \$3,219,075

DEPARTMENT OF ARKANSAS STATE POLICE FUND \$15,030,782

DEPARTMENT OF WORKFORCE SERVICES FUND \$-

PLANT BOARD FUND \$-

INSTITUTIONS OF HIGHER EDUCATION

(1) ARKANSAS STATE UNIVERSITY FUND	\$4,865,053
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Name of Fund or Fund Account	Maximum Allocation
(2) ARKANSAS TECH UNIVERSITY FUND	\$2,829,652
(3) HENDERSON STATE UNIVERSITY FUND	\$1,250,471
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$1,223,268
(5) UNIVERSITY OF ARKANSAS FUND	\$11,590,659
(6) UNIVERSITY OF ARKANSAS FUND — ARCHEOLOGICAL SURVEY	\$415,928
(7) UNIVERSITY OF ARKANSAS FUND — DIVI- SION OF AGRICULTURE	\$5,507,653
(8) UNIVERSITY OF ARKANSAS FUND — CLINTON SCHOOL	\$76,463
(9) UNIVERSITY OF ARKANSAS FUND — CRIMINAL JUSTICE INSTITUTE	\$123,221
(10) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND	\$2,088,838
(11) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND	\$5,547,430
(12) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND	\$9,773,943
(13) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND — CHILD SAFETY CENTER	\$1,250,000
(14) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND — INDIGENT CARE	\$184,125
(15) UNIVERSITY OF ARKANSAS AT MONTI- CELLO FUND	\$1,290,425
(16) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND	\$1,019,155
(17) UNIVERSITY OF CENTRAL ARKANSAS FUND	\$9,774,593
(18) ARKANSAS NORTHEASTERN COLLEGE FUND	\$250,000
(19) ARKANSAS STATE UNIVERSITY — BEEBE FUND	\$615,667
(20) ARKANSAS STATE UNIVERSITY — MOUNTAIN HOME FUND	\$389,117
(21) ARKANSAS STATE UNIVERSITY — NEW- PORT FUND	\$849,797
(22) COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$382,170
(23) EAST ARKANSAS COMMUNITY COLLEGE FUND	\$259,575

Name of Fund or Fund Account	Maximum Allocation
(24) MID-SOUTH COMMUNITY COLLEGE FUND	\$319,269
(25) NATIONAL PARK COMMUNITY COLLEGE FUND	\$377,401
(26) NORTH ARKANSAS COLLEGE FUND	\$408,149
(27) NORTHWEST ARKANSAS COMMUNITY COLLEGE FUND	\$2,182,564
(28) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$289,846
(29) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND — STUTTGART-DEWITT	\$292,000
(30) RICH MOUNTAIN COMMUNITY COLLEGE FUND	\$291,163
(31) SAU — TECH FUND	\$528,036
(32) SAU — TECH FUND — ENVIRONMENTAL CONTROL CENTER	\$41,991
(33) SAU — TECH FUND — FIRE TRAINING ACADEMY	\$561,053
(34) SOUTH ARKANSAS COMMUNITY COL- LEGE FUND	\$327,531
(35) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE FUND	\$416,408
(36) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE FUND	\$254,902
(37) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON FUND	\$476,118
(38) BLACK RIVER TECHNICAL COLLEGE FUND	\$444,608
(39) OUACHITA TECHNICAL COLLEGE FUND	\$375,965
(40) OZARKA COLLEGE FUND	\$319,617
(41) PULASKI TECHNICAL COLLEGE FUND	\$5,090,799
(42) SOUTHEAST ARKANSAS COLLEGE FUND	\$408,953

History. Acts 1973, No. 750, § 11; 1974 (Ex. Sess.), No. 90, § 1; 1975, No. 868, § 15; 1977, No. 955, § 1; 1977 (Ex. Sess.), No. 7, § 1; 1979, No. 1115, § 1; 1981, No. 937, § 1; 1983, No. 801, § 12; 1983 (Ex. Sess.), No. 119, § 1; 1985, No. 888, § 25; A.S.A. 1947, § 13-515; Acts 1987, No. 928, § 15; 1989, No. 629, § 17; 1991, No. 1135, § 15; 1993, No. 1073, § 33; 1995, No.

1163, § 34; 1997, No. 1248, § 31; 1999, No. 1463, § 33; 2001, No. 1646, § 32; 2003 (1st Ex. Sess.), No. 55, § 42; 2005, No. 2282, § 19; 2005, No. 2316, § 19; 2007, No. 1032, § 37; 2007, No. 1201, § 37.

Amendments. The 2003 (1st Ex. Sess.) amendment rewrote this section.

The 2005 amendment by identical acts

Nos. 2282 and 2316 rewrote this section.
The 2007 amendment by identical acts
Nos. 1032 and 1201 substituted "2008-09"

for "2006-2007" in the section heading;
and rewrote the section.

19-5-405. Authority of Treasurer of State.

The Treasurer of State, in calculating the proportionate share of the maximum allocation to determine the monthly distribution of net general revenues available for distribution for each fund or fund account, as authorized in §§ 19-5-401 — 19-5-406, shall compute the calculation of five (5) digits to the right of the decimal point, "rounded off". In the event the Treasurer of State shall determine that there are errors in any of the totals of the respective funds or fund accounts for which distributions are authorized in §§ 19-5-401 — 19-5-406, the maximum allocation authorized for each fund and fund account within each subsection shall govern with respect to the allocation to be made to those funds and fund accounts. The Treasurer of State is authorized to correct errors in totals thereof, as reflected in this subchapter, prior to computing the calculations of the proportionate share of the maximum allocations to be determined in making monthly distributions of net general revenues available for distribution for each fund or fund account, as authorized within the respective priorities set forth in §§ 19-5-401 — 19-5-406.

History. Acts 1973, No. 750, § 11; 1974 937, § 1; 1983, No. 801, § 12; 1983 (Ex. Sess.), No. 90, § 1; 1975, No. 868, Sess.), No. 119, § 1; 1985, No. 888, § 25; § 15; 1977, No. 955, § 1; 1977 (Ex. Sess.), A.S.A. 1947, § 13-515; Acts 1987, No. 928, No. 7, § 1; 1979, No. 1115, § 1; 1981, No. § 15.

19-5-406. Transfer of remaining revenues.

After making the maximum annual allocation, as provided in §§ 19-5-402 and 19-5-404, all remaining general revenues available for distribution during each fiscal year shall be transferred on the last day of business in each calendar month to the General Revenue Allotment Reserve Fund, there to be used for the respective purposes as provided by law.

History. Acts 1973, No. 750, § 11; 1974 937, § 1; 1983, No. 801, § 12; 1983 (Ex. Sess.), No. 90, § 1; 1975, No. 868, Sess.), No. 119, § 1; 1985, No. 888, § 25; § 15; 1977, No. 955, § 1; 1977 (Ex. Sess.), A.S.A. 1947, § 13-515; Acts 1987, No. 928, No. 7, § 1; 1979, No. 1115, § 1; 1981, No. § 15.

SUBCHAPTER 5 — BUDGET STABILIZATION TRUST FUND

SECTION.

19-5-501. Fund generally.
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A.C.R.C. Notes. References to "this chapter" in §§ 19-5-101 — 19-5-504 and §§ 19-5-601 — 19-5-1078 may not apply to § 19-5-506 which was enacted subsequently.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1977, No. 5, § 3: Jan. 25, 1977. Emergency clause provided: "It is hereby found and determined by the General Assembly that a deficit may occur in the Constitutional and Fiscal Agencies Fund and that temporary financing is required to maintain an even flow of revenues to the Constitutional and Fiscal Agencies Fund and that the immediate passage of this Act is necessary to alleviate these problems. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1983, No. 499, § 27: July 1, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1983 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1983 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby

declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1983."

Acts 1987, No. 928, § 16: July 1, 1987. Emergency clause provided: "It is hereby found and determined by the Seventy-Sixth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1987."

Acts 1987 (1st Ex. Sess.), Nos. 14 and 59, § 2: July 1, 1987. Emergency clauses provided: "It is hereby found and determined by the Seventy-Sixth General Assembly meeting in the First Extraordinary Session that several cities and counties of this state are suffering from severe financial limitations and are unable to pay for obligations which they have incurred in providing workers' compensation coverage for their employees without the provisions of this Act; therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1987."

Acts 1987 (1st Ex. Sess.), No. 24, § 4: June 12, 1987. Emergency clause provided: "It is hereby found and determined by the 76th General Assembly meeting in 1st Extraordinary Session that the passage of this Act is necessary to provide for the orderly and continued operation of the agencies funded from the State Central Services Fund and to correct an oversight applicable to the Constitutional and Fiscal Agencies Fund. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after its passage and approval."

Acts 1993, No. 643, § 9: Mar. 23, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly meeting in Regular Session, that the provisions of this Act are of critical importance to the effective operations of the various state agencies which provide important goods and ser-

vices to the people of the State of Arkansas. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after its passage and approval."

Acts 1995, No. 1032, § 13: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly, that in order for the Department of Health to become more efficient in accounting and budgetary practices due to the transfer of the Bureau of Alcohol and Drug Abuse Prevention, changes in various funds are needed; and that the provisions of this Act provide such changes. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1997, No. 342, § 51: Mar. 5, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that previous General Assemblies have provided appropriations for the projects provided or enumerated in this act; that certain appropriations will expire before the adjournment of the General Assembly; and that if such appropriations expire, the projects and programs authorized herein will cease thereby depriving the citizens of the State of the benefits to be derived from such projects. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1997, No. 1248, § 43: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety Section 33 of this act shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, Section 33 shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, Section 33 shall become effective on the date the last house overrides the veto. The remaining sections of this act shall become effective from and after July 1, 1997."

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 day period is later than July 1, 2001 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

19-5-501. Fund generally.

(a)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Budget Stabilization Trust Fund.

(2) The Budget Stabilization Trust Fund shall consist of funds made available and transferred to it from the Securities Reserve Fund as set out in § 19-5-905 and this section, the fund balance and other assets

remaining in the State Budget Revolving Fund on June 30, 1987, and any other funds made available by law. The Treasurer of State, after complying with § 27-70-204 for distributing interest income earned from investment of average daily balances of the State Highway and Transportation Department Fund; § 15-41-110 for distributing interest earned from investment of average daily balances of the Game Protection Fund; and any other laws enacted by the General Assembly for disposition of interest income earned from investment of average daily State Treasury balances, shall credit to the Budget Stabilization Trust Fund fifty percent (50%) of the interest income received and credited to the Securities Reserve Fund and credit to the General Improvement Fund fifty percent (50%) of the interest income received and credited to the Securities Reserve Fund as certified by the Chief Fiscal Officer of the State.

(b) The Budget Stabilization Trust Fund shall be used for the purpose of:

(1)(A) Making temporary loans to those funds and fund accounts as set out in § 19-5-401 et seq., to the Department of Correction Farm Fund for farm production purposes, to the Department of Correction Prison Industry Fund, to the Department of Parks and Tourism Fund Account, to the Income Tax Refund Fund, to the Gasoline Tax Refund Fund, to the Interstate Motor Fuel Tax Refund Fund, and to the various funds established in the Revenue Classification Law of Arkansas, § 19-6-101 et seq., and any other funds or fund accounts as may be specified elsewhere in this section. The loans made to the funds and fund accounts set out in § 19-5-401 et seq. shall be repaid on or before June 30 of the fiscal year in which the loan is made, except as provided elsewhere in this section.

(B) The loans made to the Department of Correction Farm Fund are to be repaid on or before June 30 of the fiscal year following the fiscal year in which the loan was made after the amount of the outstanding loan made the previous fiscal year has been reduced by the value of products produced or processed on the farm that were consumed by inmates and other authorized personnel, in amounts as determined and certified by the Legislative Auditor to the Chief Fiscal Officer of the State. Processed beef purchased by the Department of Correction must be U.S. labeled. The value of products produced or processed on the farm that were consumed by inmates and other authorized personnel shall be based upon prices obtained by the Department of Correction and the State Procurement Director for purchasing similar products and quantities on the open market for other state agencies, institutions, and universities. However, the Chief Fiscal Officer of the State may grant an extension not to exceed sixty (60) days for repayment of loans made to the Department of Correction Farm Fund upon receipt by the Chief Fiscal Officer of the State of a certification by the Director of the Department of Correction that farm products are held in storage or are on hand that exceed in market value the amount of loans that are due, and the Chief

Fiscal Officer of the State may grant an additional extension not to exceed sixty (60) days for repayment of the loan made to the Department of Correction Farm Fund, after obtaining the advice of the Legislative Council in regard to a request from the Department of Correction for the additional sixty-day extension for repayment of the loan. Loans made to the Department of Correction Prison Industry Fund for operation expenses shall be repaid on or before June 30 of the fiscal year in which the loan was made, but loans made for the purchase of equipment necessary for implementing the various industries shall be repaid from time to time.

(C) The loans made to the Income Tax Refund Fund, to the Gasoline Tax Refund Fund, to the Interstate Motor Fuel Tax Refund Fund, and to those other funds established in the Revenue Classification Law, § 19-6-101 et seq., are to be repaid on the last day of the month of which the loan was made. However, loans made to the Department of Human Services Fund during June of any fiscal year for making cash assistance payments to eligible individuals under the Temporary Assistance for Needy Families Program for delivery on or about July 1 of the following fiscal year shall be repaid on or before July 31 of the fiscal year following the fiscal year in which the loan was made; and loans made to the Department of Human Services for the Developmental Disabilities Services Fund Account and the Mental Health Services Fund Account in the last month of a fiscal year for federal reimbursement for Medicaid and Medicare eligible services shall be repaid immediately upon receipt of reimbursement but no later than July 31 of the fiscal year following the fiscal year in which the loan was made.

(D) The maximum amount of funds that may be loaned to the funds established in the Revenue Classification Law, § 19-6-101 et seq., shall be ninety-seven percent (97%) of the estimated revenues to be deposited into the State Treasury during that month to the credit of the State Apportionment Fund and which will become available to that operating fund at the end of the month, excluding the Department of Correction Farm Fund, the Department of Correction Prison Industry Fund, the Department of Arkansas State Police Fund, and the State Forestry Fund. Loans and distribution of general revenue funds made to the County Aid Fund and the Municipal Aid Fund are to be made on the basis and to the extent of the funds estimated to be available as set out in § 19-5-402(a) so that an equal monthly distribution of general revenues is made, based upon the Chief Fiscal Officer of the State's monthly forecasts of general revenue distribution.

(E) Temporary loans may be made to the institutions of higher education for operational purposes. In making these loans, the following procedures shall be applicable. The institutions of higher education shall submit requests for loans to both the Director of the Department of Higher Education and the Chief Fiscal Officer of the State setting forth the need for the loan. The requests shall include at least the following:

(i) The current total cash balance of all accounts of the requesting institution's cash funds;

(ii) The reasons why the cash fund balances and their general revenue fund balances are insufficient to meet current obligations;

(iii) The anticipated duration of the loan; and

(iv) A proposed repayment schedule.

(F) The Chief Fiscal Officer of the State and the Director of the Department of Higher Education shall review the request for the loan. The Director of the Department of Higher Education shall recommend, in writing, the approval or disapproval of the loan and the reasons for the recommendation to the Chief Fiscal Officer of the State. The Chief Fiscal Officer of the State shall review the institution's request, the funds available in the Budget Stabilization Trust Fund, and the recommendation of the Director of the Department of Higher Education. The Chief Fiscal Officer of the State may request such additional information as is deemed necessary to make a determination as to whether the request should be approved. If the Chief Fiscal Officer of the State determines that the request is proper and necessary for the operation of the institution and that sufficient funds are available, the Chief Fiscal Officer of the State shall approve the request and establish a repayment schedule for the loan. If the Chief Fiscal Officer of the State determines that the loan is not necessary or required, or that funds are not available, the Chief Fiscal Officer of the State shall deny the request. The Chief Fiscal Officer of the State shall communicate in writing to the institution and to the Director of the Department of Higher Education the reasons for disapproval of the requested loan. All loans made to the institutions of higher education under the provisions of this subdivision shall be repaid in full by June 30 of the fiscal year in which the loan was made. In the event an agency or program is established by the General Assembly which is to be supported solely from other than general revenues or federal funds, the Chief Fiscal Officer of the State may make a temporary loan from the Budget Stabilization Trust Fund to the agency or program to the extent necessary for carrying out the intent of the enabling legislation. The amount of the loan shall be determined by the Chief Fiscal Officer of the State and the loans shall be repaid in full by June 30 of the fiscal year in which the loan was made;

(2) Making transfers to the University of Arkansas Fund on account of interest on the University of Arkansas Endowment Fund of an amount which, when added to the interest earned on the investment of the endowment fund, shall not exceed the sum of six thousand six hundred thirty-three dollars and thirty-four cents (\$6,633.34) during any fiscal year;

(3) Making transfers to the State Military Department Fund Account of the State General Government Fund as established in § 19-5-302(2)(A)-(C) for the purpose of providing reimbursement or immediate funding for expenses incurred by the State Military Department on behalf of the National Guard emergency call-up appropriation;

(4) Making transfers to the General Improvement Fund as established in § 19-5-1005 in order to provide supplemental funding for appropriations supported from the General Improvement Fund as may be provided by law;

(5) Providing funding, either in whole or in part, for programs as may be authorized by the General Assembly and which are specified as being funded in whole or in part from the Budget Stabilization Trust Fund;

(6) Making transfers to the State Highway and Transportation Department Fund as may be authorized by law and making transfers not to exceed one million dollars (\$1,000,000) in any one (1) fiscal year to provide the state's proportionate share of each declared emergency or major disaster as required by the federal Disaster Relief Act of 1974;

(7) Making transfers to the Miscellaneous Revolving Fund, as established in § 19-5-1009, to provide funding in whole or in part for appropriations made payable from the Miscellaneous Revolving Fund;

(8) Making temporary advances to the various federal accounts of state agencies upon certification of the pending availability of federal funding by the director of the state agency making the request. However, the requests shall be limited to those occasions whereby the continued operations of the state agency programs would be seriously impaired and unnecessary hardships would be created due to either administrative oversight, delays by the federal government in forwarding the moneys, or by problems created by the federal fiscal year conversion. Furthermore, upon receipt of the grant award authorizations or letter of credit documents, the state agency director shall certify to the Chief Fiscal Officer of the State the amounts of temporary advances to be recovered, whereby the Chief Fiscal Officer of the State shall make recovery and notify the Treasurer of State and the Auditor of State of the recovery. Furthermore, the temporary advances shall be recovered on or before June 30 of the fiscal year in which the temporary advances were made; and

(9) Those functions formerly performed by the State Budget Revolving Fund.

(c) In addition to the purposes for which the Budget Stabilization Trust Fund may be used as set forth in this section, the fund shall also be used to make temporary loans to the Constitutional Officers Fund and the State Central Services Fund. Loans made to the Constitutional Officers Fund and the State Central Services Fund under the provisions of this section shall be repaid on or before June 30 of the fiscal year in which the loans are made.

(d) The Chief Fiscal Officer of the State is authorized to transfer up to a maximum of four million dollars (\$4,000,000) from the Budget Stabilization Trust Fund to the State Central Services Fund, only in those instances when obligations incurred by the State Central Services Fund are estimated to exceed or are actually exceeding estimated or actual available resources. The transfer shall also be utilized to provide a level of funding, for those appropriations made payable from the State

Central Services Fund, equal to the previous year's expenditure or the current year appropriation, whichever is less, in the event that income from all sources does not provide that funding level. Any transfer made as authorized in this section shall require the review and advice of the Legislative Council prior to the transfer of those funds.

History. Acts 1973, No. 750, § 8; 1977, No. 5, § 2; A.S.A. 1947, §§ 13-523a, 13-531; 1987, No. 928, § 9; 1987, No. 945, §§ 4, 7; 1987 (1st Ex. Sess.), No. 14, § 1; 1987 (1st Ex. Sess.), No. 24, § 1; 1987 (1st Ex. Sess.), No. 59, § 1; 1991, No. 1085, § 28; 1993, No. 618, §§ 12, 13; 1993, No. 643, § 1; 1995, No. 171, § 1; 1997, No. 1248, §§ 36, 37; 2001, No. 1646, §§ 5-7.

A.C.R.C. Notes. Acts 1987 (1st Ex. Sess.), No. 59 was vetoed by the Governor. However, such veto was held invalid by the Attorney General (Opinion No. 87-241) on the grounds that the veto occurred after the expiration of the twenty-day period allowed by Ark. Const., Art. 6, § 15. Accordingly, the act became law on June 26, 1987.

Acts 1945, No. 249, provided:

"Whereas, by acceptance of the grant of the United States, as provided by the Act of Congress, approved July 2, 1862, entitled, 'An Act donating public lands to the several states and territories which may provide colleges for the benefit of agriculture and the mechanic arts', the State of Arkansas covenanted to invest the moneys, derived from the grants of land so received, in interest bearing obligations of the State of Arkansas or the United States of America; and

"Whereas, the University of Arkansas was designated as the college to receive the endowment, which is now represented by \$132,666.67 principal amount of bonds of the State of Arkansas, known as University of Arkansas Endowment Fund Bonds maturing on July 1, 1947; and

"Whereas, by reason of the improved financial condition of the State of Arkansas, the time is opportune (1), to reduce the bonded debt of the State of Arkansas and (2), to invest the University of Arkansas Endowment Fund in long term interest-bearing direct obligation bonds of the United States;

"NOW THEREFORE,

Be It Enacted by the General Assembly of the State of Arkansas:

"Section 1. The State Board of Fiscal Control, hereinafter referred to as the

Board, without giving prior notice by publication of its intention of so doing, is hereby authorized and empowered, by use of the moneys and for the purposes hereafter in this Act provided, to subscribe to and purchase not to exceed \$132,700.00 principal amount of direct interest bearing obligations of the United States of America from the United State's Treasury Department, or its duly authorized fiscal officers, in those instances where the securities are part of a new issue and the original offering price does not exceed par and accrued interest.

"Whenever the balance in the Excess Par Value Bond Account, which shall hereafter be known as the Securities Reserve Fund, shall exceed \$100,000.00, the Board may, by resolution duly adopted, use not to exceed \$132,700.00 of the said balance in excess of \$100,000.00 in making the purchases hereinbefore provided.

"All obligations purchased under the provisions of this Act shall be delivered to the Treasurer of State and shall, by said Treasurer, be held in trust in and for the benefit of the University of Arkansas Endowment Fund. Upon receipt of the obligations so purchased by the Board, the Treasurer of State shall cancel, by perforation, an equal principal amount of University of Arkansas Endowment Fund Bonds. Provided, after retirement in the manner hereinbefore provided of all other bonds of the issue, the Treasurer of State shall cancel University of Arkansas Endowment Fund bond number 133 for \$666.67 principal amount, upon receipt from the Board of \$700.00 principal amount of United States Treasury bonds.

"All interest received on the obligations so purchased shall, by the Treasurer of State, be deposited in the University of Arkansas Fund, and shall be expended for the use and benefit of the University of Arkansas as its Board of Trustees shall direct. In the event the interest derived each year from investments in the University of Arkansas Endowment Fund amounts to less than \$6,633.34, the Trea-

surer of State shall transfer from the State Sinking Fund to the University of Arkansas fund such amounts as may be necessary to make the total income from interest, plus the transfers thus provided for, equal \$6,633.34.

"Section 2. For the purpose of making all or a portion of the moneys available for investment, as herein provided, the Treasurer of State shall, upon resolution of the Board, transfer from the State Sinking Fund to the Securities Reserve Fund such amounts as may be set forth in said resolution. Provided, the Board shall not authorize the transfer of any moneys from the State Sinking Fund to the Securities Reserve Fund which are pledged for the payment of the principal of or interest on any other bonds which are a charge against the said State Sinking Fund.

"Section 3. There is hereby appropriated, to be payable from any moneys in the Securities Reserve Fund in excess of \$100,000.00, for the fiscal year beginning July 1, 1945 and ending June 30, 1946, to be used in purchasing United States Treasury Bonds for the purposes herein provided, the sum of \$132,700.00. Provided, any unexpended balance in the appropriation on June 30, 1946 shall, upon resolution of the Board, be brought forward and made available for such purposes during the fiscal year beginning July 1, 1946 and ending June 30, 1947.

"Section 4. In the event all University of Arkansas Endowment Fund Bonds shall not have been retired on or before

July 1, 1947, the maturity date thereof, the Board shall, from time to time, extend the maturity date of such outstanding bonds, but no single extension shall be for more than one year.

"Section 5. The following laws or parts of laws enacted by the General Assembly of the State of Arkansas are hereby repealed; Act 149, approved May 23, 1901 (Sections 13132, 13133 and 13134 of Pope's Digest); Act 208, approved May 23, 1901 (Sections 13135 and 13136 of Pope's Digest); and, Act 252, approved March 16, 1917 (Sections 11966 to 11970, inclusive, of Pope's Digest)."

Acts 1945, No. 249 was approved March 20, 1945.

Publisher's Notes. Former subsections (a) and (b) of this section, concerning the State Budget Revolving Fund generally, were repealed by Acts 1987, No. 945, § 7. They were derived from Acts 1973, No. 750, § 7; 1974 (Ex. Sess.), No. 90, § 2; 1975, No. 868, §§ 10, 11; 1975 (Extended Sess., 1976), No. 1014, § 1; 1977, No. 147, § 1; 1977, No. 955, § 14; 1979, No. 1013, § 3; 1979, No. 1115, §§ 6, 7; 1981, No. 30, § 1; 1981, No. 722, § 1; 1981, No. 938, § 9; 1983, No. 801, § 11; 1985, No. 888, § 19; A.S.A. 1947, § 13-523.

U.S. Code. The Disaster Relief Act of 1974, referred to in this section, is codified as 12 U.S.C. §§ 1706c, 1709, 1715; 26 U.S.C. §§ 165, 5064, 5708; 31 U.S.C. § 1264; 38 U.S.C. § 3720; 42 U.S.C. §§ 3231-3234, 5121 et seq., 5201 et seq.; and 48 U.S.C. § 1681 note.

19-5-502. Loans from fund.

(a) The Chief Fiscal Officer of the State shall be guided by the following limitations and procedures in making loans from the Budget Stabilization Trust Fund for the respective purposes for which the loans may be made, as established in this subsection:

(1) State agencies supported solely from special revenues shall not be eligible to make applications for or receive loans from the Budget Stabilization Trust Fund; and

(2) Moneys deposited in the Budget Stabilization Trust Fund shall not be used to make loans to any state agency without the state agency first submitting proof of the need for the moneys and submitting justification therefor verifying that other funds or resources are not available to the agency or cannot be obtained by the agency from other funds belonging to or available to the agency. In no event shall any loan from the Budget Stabilization Trust Fund be made to a state-supported institution of higher learning in an amount equal to or exceeding

eighty-five percent (85%) of its monthly guarantee of general revenues estimated to be available for distribution to the agency during the month.

(b) Any official or employee knowingly submitting false information to the Chief Fiscal Officer of the State in support of any loan from the Budget Stabilization Trust Fund shall, upon conviction thereof, be guilty of misfeasance in office and shall be removed from the office or position of employment;

(c) The Department of Education shall have no authority to request loans from the Budget Stabilization Trust Fund to provide moneys for distribution to public school districts in this state, nor to write warrants payable from any funds borrowed from the Budget Stabilization Trust Fund, for making monthly payments to school districts in this state earlier than the fifth day prior to the end of the month.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531; Acts 1987, No. 945, § 4.

Publisher's Notes. Former § 19-5-502, concerning loans from the State Budget Revolving Fund, was repealed by Acts 1987, No. 945, § 7. The section was de-

rived from Acts 1981, No. 938, § 14; 1983, No. 801, § 13; 1985, No. 888, § 18; A.S.A. 1947, § 13-523.7. The current section was added as part of an amendment to A.S.A. 1947, § 13-531.

19-5-503. Work release centers.

The Community Correction Revolving Fund is authorized to borrow from the Budget Stabilization Trust Fund for the establishment of new work release centers for the Department of Correction. These loans shall be repaid by the end of the fiscal year in which the loans are made.

History. Acts 1983, No. 499, § 24; 1995, No. 1296, § 72.

19-5-504. Loans of anticipated proceeds of Aging and Adult Services Fund Account.

In addition to those purposes for which the Budget Stabilization Trust Fund may be used, the Department of Human Services may borrow from that fund an amount equal to eighty percent (80%) of the anticipated proceeds made available to the Aging and Adult Services Fund Account from nursing home bed license fees. The borrowed amounts are to be transferred to the Aging and Adult Services Fund Account in such amounts and under such restrictions and conditions as are determined to be in the best interest of the state by the Chief Fiscal Officer of the State and, in any event, shall be repaid to the Budget Stabilization Trust Fund in full by June 30 of the year in which the funds were borrowed.

History. Acts 1987, No. 928, § 14; 1995, No. 1032, § 5.

19-5-505. [Transferred.]

A.C.R.C. Notes. This section, concerning loans to local school districts, has been renumbered as § 6-20-803.

19-5-506. Financial aid programs.

In order to provide timely payments under financial aid appropriations, the Chief Fiscal Officer of the State is authorized to provide loans from the Budget Stabilization Trust Fund to make available all funds attributable to the financial aid programs under the then current official revenue estimates. In the event of an unanticipated state revenue shortfall, any such loans remaining at the end of a fiscal year shall be repaid from revenues distributed in the first two (2) months of the next fiscal year. Funds for appropriations for purposes other than financial aid shall not be affected by the application of this provision.

History. Acts 1997, No. 342, § 32.

A.C.R.C. Notes. References to "this chapter" in §§ 19-5-101 to 19-5-505 and

§§ 19-5-601 to 19-5-1078 may not apply to this section which was enacted subsequently.

SUBCHAPTER 6 — MUNICIPAL AND COUNTY AID FUNDS**SECTION.**

19-5-601. Municipal Aid Fund.

19-5-602. County Aid Fund.

SECTION.

19-5-603. Overpayments to funds.

Cross References. Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq.

Arkansas Highway Revenue Distribution Law, § 27-70-201 et seq.

Direct deposits by the State into local government cash management trust account, § 19-8-311.

Revenue Classification Law, § 19-6-201 et seq.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to

exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1975 (Extended Sess., 1976), No. 1112, § 2: Jan. 30, 1976. Emergency clause provided: "It is hereby found and determined by the General Assembly, that clarifying procedures relating to providing counties and municipalities an even flow of general revenues are essential in order to carry out the intent of the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1985, No. 888, § 26: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of

State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1985. Provided, however, that Sections 18, 20 and 21 of this Act shall become effective from and after the passage and approval of this Act."

Acts 1987, No. 22, § 2: Feb. 10, 1987. Emergency clause provided: "It is hereby found and determined by the General Assembly that Arkansas Statutes (former) 19-5-601 (c) [repealed] provides for a proportionate reduction in State aid to cities and towns which fail to levy the full constitutionally authorized five mill general ad valorem tax; that this penalty is to be applied beginning with the fifth year subsequent to the countywide reappraisal of property in the counties in which the respective cities and towns are located; that unless repealed or revised prior to the application of such penalties, this law will result in serious hardship to several cities and towns in the State or to the taxpayers in such cities and towns and that this Act is designed to repeal such law and should be given effect immediately. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1987, No. 874, § 3: Apr. 13, 1987. Emergency clause provided: "It is hereby found and determined by the General Assembly that because of the case *Ricarte v. State*, CR 86-31, a question has arisen over the validity of Act 1112 of the Extended Session of 1976; that this Act is a reenactment of the former law; and that the immediate passage of this Act is necessary to clarify the state of the law on this issue. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

Acts 1989, No. 629, § 18: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued opera-

tion of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1989."

Acts 1991, No. 1135, § 20: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1993, No. 1080, § 2: Apr. 13, 1993. Emergency clause provided: "It is hereby found and determined by the 79th General Assembly that no mechanism exists that allows for the correction of the distribution of state funds to municipalities due to errors in the federal decennial census and that such errors can result in a significant revenue loss. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1995, No. 1163, § 35: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public

peace, health and safety shall be in full force and effect from and after July 1, 1995.”

Acts 1997, No. 1248, § 43: July 1, 1997. Emergency clause provided: “It is hereby found and determined by the Eighty-First General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety Section 33 of this act shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, Section 33 shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, Section 33 shall become effective on the date the last house overrides the veto.

The remaining sections of this act shall become effective from and after July 1, 1997.”

Acts 2005, No. 2282, § 20: July 1, 2005. Emergency clause provided: “It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005.”

Acts 2005, No. 2316, § 20: July 1, 2005. Emergency clause provided: “It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005.”

CASE NOTES

Turnback Funds.

Taxpayers who asserted that the distribution formula for county turnback funds had no rational basis and was therefore an illegal exaction and a denial of equal

protection had the burden of proving the absence of any rational basis for the formula. *Hall v. Fisher*, 285 Ark. 222, 685 S.W.2d 803 (1985).

19-5-601. Municipal Aid Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Municipal Aid Fund.

This fund shall consist of:

(1) Such general revenues as may be made available to the fund by the Revenue Stabilization Law, § 19-5-101 et seq.;

(2) Such special revenues derived from highway user imposts, known as highway revenues, as may be made available to the fund for the benefit of municipalities by the Arkansas Highway Revenue Distribution Law, § 27-70-201 et seq.; and

(3) Those special revenues as specified in § 19-6-301(135) of the Revenue Classification Law, § 19-6-101 et seq.

(b)(1) All of the general revenues and the special revenues shall be distributed within ten (10) days after the close of each calendar month to the respective cities of the first and second class and incorporated towns on the basis of population according to the most recent federal decennial or special census.

(2) The amount to be apportioned to each such city or incorporated town is to be in the proportion that each population bears to the total population of all such cities and incorporated towns.

(3) In the event of an annexation, the population of the annexed area, as certified by the United States Census Bureau of the federal Department of Commerce, may be added to the most recent federal decennial or special census of the annexing municipality.

(4)(A) The moneys received by the respective cities and incorporated towns under this section shall be revenues of the year in which received by them and shall not be revenues of the year in which such moneys were collected and paid into the State Treasury.

(B) Of the moneys so received by the respective cities and incorporated towns, the general revenues shall be used for general purposes of municipal government, and the special revenues derived from highway revenues shall be used as provided by the Arkansas Highway Revenue Distribution Law, § 27-70-201 et seq.

(5)(A) In the event the Workers' Compensation Commission has paid claims from the Miscellaneous Revolving Fund on account of any municipal employee covered under workers' compensation, such amount is to be deducted from general revenue turnback as provided by §§ 14-26-103 and 14-60-103.

(B) The moneys so deducted are to be transferred to the Miscellaneous Revolving Fund, there to be used as provided by law.

(c) It shall be unlawful for the Treasurer of State to distribute any general revenues and special revenues to any cities or incorporated towns in this state that have expended funds belonging to such city or town for the payment of annual membership dues to, or for the purchase of services rendered by, the Arkansas Municipal League or any other league or association of cities in this state unless the books, affairs, and records of such Arkansas Municipal League or other league or association of cities and towns of this state receiving moneys from cities or towns has been audited by the Division of Legislative Audit or consent for such audit by the Division of Legislative Audit has been given by any such league or association. The Division of Legislative Audit is authorized to audit the books, affairs, and records of the Arkansas Municipal League or any other league or association of cities or incorporated towns in this state, upon request thereof by the appropriate officials of such league or associations.

(d) In the event that the United States Census Bureau of the federal Department of Commerce determines that the population for a municipality is more than was originally certified in the decennial census or

the population for a municipality was incorrectly assigned to another municipality and a census count correction or a correction to the designated municipality is received from the United States Census Bureau by the appropriate officials of the state, the Treasurer of State shall determine the amount of general and special revenue that the municipality should have received based upon the corrected census count. Such amounts are to be submitted to the Arkansas State Claims Commission for inclusion in the appropriation bill requested from the General Assembly for approved claims.

History. Acts 1973, No. 750, § 7; 1977, 1993, No. 1080, § 1; 1995, No. 331, § 1; No. 732, § 1; 1981, No. 342, § 2; 1983, No. 1995, No. 1163, § 14; 1997, No. 1248, 816, § 1; A.S.A. 1947, § 13-523; Acts § 11. 1987, No. 22, § 1; 1989, No. 629, § 7;

19-5-602. County Aid Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "County Aid Fund".

(b) The County Aid Fund shall consist of:

(1) The general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq., to the County Aid Fund;

(2) Such special revenues derived from highway user imposts, known as highway revenues, as may be provided by the Arkansas Highway Revenue Distribution Law, § 27-70-201 et seq.;

(3) Those special revenues as set out in § 19-6-301(74) and (117) and thirty-four percent (34%) of those special revenues as specified in § 19-6-301(20) of the Revenue Classification Law, § 19-6-101 et seq.; and

(4) Twenty-five percent (25%) of all severance taxes other than those imposed upon saw timber and timber products as set out in § 19-6-301(18) of the Revenue Classification Law, § 19-6-101 et seq.

(c) All of the general revenues and special revenues shall be distributed within ten (10) days after the close of each calendar month to the respective counties as follows:

(1)(A) The general revenues made available to the County Aid Fund by the Revenue Stabilization Law, § 19-5-101 et seq., shall be distributed with seventy-five percent (75%) divided equally among the seventy-five (75) counties of this state and twenty-five percent (25%) distributed on the basis of population according to the most recent federal decennial or special census, with each county to receive the proportion that its population bears to the total population of the state.

(B) The moneys so received by the county treasurer shall be credited to the county general fund to be used for general county purposes, unless otherwise appropriated by the quorum court;

(2) The special revenues distributed to the respective counties shall be distributed as may be authorized by law;

(3) All moneys received by the respective counties under this section shall be revenues of the year in which received by them and shall not be revenues of the year in which such moneys were collected and paid into the State Treasury; and

(4)(A) In the event the Workers' Compensation Commission has paid claims from the Miscellaneous Revolving Fund on account of any county employee covered under workers' compensation, this amount is to be deducted from county general revenue turnback funds as provided by §§ 14-26-103 and 14-60-103.

(B) Such moneys so deducted are to be transferred to the Miscellaneous Revolving Fund, there to be used as provided by law.

(d)(1) It shall be unlawful for the Treasurer of State to distribute any general revenues to any county in this state or any special revenues to any county in this state that has expended funds belonging to such county for the payments of annual membership dues to, or for the purchase of services rendered by, the Association of Arkansas Counties or to any other league or association of counties in this state unless the books, affairs, and records of such Association of Arkansas Counties or other league or association of counties in this state receiving moneys from the counties has been audited by the Division of Legislative Audit or consent for such audit by the Division of Legislative Audit has been given by such league or association.

(2) The Division of Legislative Audit may audit the books of the Association of Arkansas Counties or any other league or association of counties in this state upon request of the Association of Arkansas Counties or other league or association of counties by the appropriate official of the league or association.

History. Acts 1973, No. 750, § 7; 1985, No. 888, § 4; A.S.A. 1947, § 13-523; Acts 1989, No. 629, § 8; 1991, No. 1135, § 6; 1995, No. 1163, § 15; 1997, No. 1248, § 12; 1999, No. 891, § 1; 2005, No. 2282, § 6; 2005, No. 2316, § 6.

Amendments. The 2005 amendment

by identical acts Nos. 2282 and 2316 substituted "thirty-four percent (34%)" for "forty-five percent (45%)" in (a)(3).

Cross References. County Solid Waste Management System Aid Fund, § 8-6-301 et seq.

19-5-603. Overpayments to funds.

(a) In the event moneys are distributed to the County Aid Fund and Municipal Aid Fund during any month which are in excess of one-twelfth (1/12) of the amount estimated by the Chief Fiscal Officer of the State to become available to the County Aid Fund and Municipal Aid Fund during the then-current fiscal year, as certified monthly by the Chief Fiscal Officer of the State to the Treasurer of State, up to a maximum of that set out in §§ 19-5-402 and 19-5-404 for the County Aid Fund and Municipal Aid Fund, there shall be transferred from the County Aid Fund and Municipal Aid Fund to the Budget Stabilization Trust Fund such amounts as are necessary to repay any loans outstanding from the Budget Stabilization Trust Fund to the County Aid Fund

and Municipal Aid Fund before any distribution of general revenue is made to any county or municipality in this state.

(b) The amount remaining to be distributed after repaying the loans under the provisions of this section shall not be less than one-twelfth (1/12) of the amount estimated by the Chief Fiscal Officer of the State to become available to the County Aid Fund and Municipal Aid Fund during the then-current fiscal year or the amount as set out for the County Aid Fund and Municipal Aid Fund in §§ 19-5-402 and 19-5-404, whichever is the lesser.

(c) The amount of moneys to be loaned to the County Aid Fund and Municipal Aid Fund in any month from the Budget Stabilization Trust Fund shall be determined by the Chief Fiscal Officer of the State after taking into consideration the amount distributed during the prior months in the then-current fiscal year as well as the amounts estimated to be distributed to the County Aid Fund and Municipal Aid Fund in succeeding months of the then-current fiscal year. It is the intent of the General Assembly to provide a distribution to the counties and municipalities each month of such general revenue as is available which, together with loans from the Budget Stabilization Trust Fund, will provide as even a flow of moneys as is possible throughout the fiscal year while at the same time maintaining the Budget Stabilization Trust Fund in a strong financial position.

(d) All loans made to the County Aid Fund and Municipal Aid Fund from the Budget Stabilization Trust Fund are to be repaid by June 30 of the fiscal year in which the loans were made.

History. Acts 1975 (Extended Sess., 1976), No. 1112, § 1; A.S.A. 1947, § 13-515.2; reen. Acts 1987, No. 874, § 1.

A.C.R.C. Notes. This section was reenacted by Acts 1987, No. 874, § 1. Acts 1987, No. 834, provided that 1987 legisla-

tion reenacting acts passed in the 1976 Extended Session should not repeal any other 1987 legislation and that such other legislation would be controlling in the event of conflict.

SUBCHAPTER 7 — REIMBURSEMENT OF UNEMPLOYMENT COMPENSATION BENEFITS

SECTION.

- 19-5-701. Purpose.
- 19-5-702. Definitions.
- 19-5-703. Applicability.
- 19-5-704. Administration.
- 19-5-705. Benefits claims investigations.
- 19-5-706. Unemployment Compensation Revolving Fund.

SECTION.

- 19-5-707. Contributions generally.
- 19-5-708. Maximum contributions.
- 19-5-709. Loans.
- 19-5-710. Financing.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to

establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this

Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of the state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1977, No. 608, § 13: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly of the State of Arkansas that it is necessary that all State Agency programs, regardless of their funding source, contribute equally to the reimbursement to the Arkansas Employment Security Division for unemployment benefits paid on behalf of such Agency. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall take effect and be in full force from and after July 1, 1977."

Acts 1979, No. 697, § 4: July 1, 1979. Emergency clause provided: "It has been found and determined by the General Assembly that existing legislation requiring payments for employer contributions is causing an exorbitant amount of paperwork, vouchers and employees' effort that can be avoided by this Act, thereby obviating unnecessary administrative costs. Therefore, an emergency is hereby declared to exist, and this Act is necessary in order to protect the public peace, health and safety, shall be in full force and effect from and after July 1, 1979."

Acts 1979, No. 1013, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the Revenue Stabilization Law of Arkansas require amending to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

19-5-701. Purpose.

It is the purpose of this subchapter that all programs, regardless of their funding source, contribute equally to the cost of unemployment compensation benefits charged to the state agencies operating such programs. It is not the intent of this subchapter that the State of Arkansas relinquish its status as a nontaxable reimbursable employer under the Department of Workforce Services Law, § 11-10-101 et seq.

History. Acts 1977, No. 608, § 1; A.S.A. 1947, § 13-554.

19-5-702. Definitions.

As used in this subchapter, unless the context otherwise requires:

(1) "Contribution" means a percentage of payroll expenditures paid to the Unemployment Compensation Revolving Fund by a state agency in order to provide current and timely reimbursements of benefits paid by the Department of Workforce Services Law for unemployment benefits charged to the agency;

(2) "Experience rate" means the process of adjustment in a future period of the contribution rate of an agency based on the difference of the amounts paid to the revolving fund for a fiscal year compared to the

amounts of unemployment benefits charged to the agency for a fiscal year in order to recover deficits and refund surpluses;

(3) "Payroll" means the gross total amount expended for a payroll period for regular salaries, extra help, and authorized overtime payments; and

(4) "State agency" means any state agency, board, commission, department, institution, college, university, and community junior college receiving an appropriation for regular salaries, extra help, and authorized overtime payable from funds deposited in the State Treasury or depositories other than the State Treasury by the General Assembly.

History. Acts 1977, No. 608, § 2; A.S.A. 1947, § 13-554.1.

19-5-703. Applicability.

The provisions and applicability of this subchapter shall be in conjunction with other state laws governing the unemployment compensation of state employees. Employee coverage shall be in conformity with state and federal laws applicable to state employees' unemployment compensation. Nothing contained in this subchapter shall be applicable or construed to be applicable to laws regulating unemployment compensation for municipal or county employees.

History. Acts 1977, No. 608, § 10; A.S.A. 1947, § 13-554.9.

19-5-704. Administration.

(a) This subchapter shall be administered by the Chief Fiscal Officer of the State.

(b) Upon certification to the Chief Fiscal Officer of the State by the Department of Workforce Services of unemployment compensation benefits paid during a benefit period and charged to a state agency, the Chief Fiscal Officer of the State shall direct that reimbursement be made to the department from the Unemployment Compensation Revolving Fund for such amounts as are properly certified.

(c) The Chief Fiscal Officer of the State shall have the authority to make such rules and regulations as are necessary to enforce the provisions of this subchapter.

History. Acts 1977, No. 608, § 7; A.S.A. 1947, § 13-554.6.

19-5-705. Benefits claims investigations.

The Department of Workforce Services shall investigate all claims for benefits filed by state employees whether or not the employing state agency lodges a protest to the payment of such benefits. Such investi-

gation shall result in a determination of the eligibility of the employee for benefit payments.

History. Acts 1977, No. 608, § 8; A.S.A. 1947, § 13-554.7.

19-5-706. Unemployment Compensation Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Unemployment Compensation Revolving Fund.

(b) This fund shall consist of employer unemployment contributions made under § 19-5-707 and temporary loans from the Budget Stabilization Trust Fund received under § 19-5-709.

(c) The funds shall be used to reimburse the Department of Workforce Services, in a timely manner, for unemployment compensation benefits paid by the department and charged to a state agency, as provided in this subchapter and other laws applicable to state employees' unemployment compensation and for such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; 1977, No. 608, § 3; 1979, No. 1013, § 7; A.S.A. 1947, §§ 13-531, 13-554.2.

Publisher's Notes. Acts 1973, No. 750, § 8, as amended, is also codified as § 19-5-939.

19-5-707. Contributions generally.

(a) Each state agency shall make contributions to the Unemployment Compensation Revolving Fund using the experience rate determined in accordance with § 11-10-704 from personal services matching costs funds within fourteen (14) calendar days following the end of each calendar quarter. The experience rate for each even-numbered fiscal year will be used to fix the rate for the next even-numbered fiscal year. Each odd-numbered fiscal year's experience rate will be used to fix the next odd-numbered fiscal year rate.

(b) If during any fiscal year the Chief Fiscal Officer of the State determines that the contribution rate for any agency will result in a significant surplus or deficit for that fiscal year, then he or she shall have the authority to adjust the agency contribution rate to reduce such surplus or recover any such deficit, subject to the provisions of § 19-5-708.

History. Acts 1977, No. 608, § 4; 1979, No. 697, § 1; A.S.A. 1947, § 13-554.3.

19-5-708. Maximum contributions.

In no event shall any experience rate result in a state agency making contributions of more than three percent (3%) of its gross payroll expenditures. In the event that an agency builds a deficit which would require a contribution rate greater than three percent (3%), then that

agency shall continue to make contributions at the rate of three (3%), even though eligible for an experience rate reduction, until any deficit owed the fund is repaid. Only then shall the actual experience rate be used to compute such agency contributions.

History. Acts 1977, No. 608, § 5; A.S.A. 1947, § 13-554.4.

19-5-709. Loans.

(a) In the event that the Unemployment Compensation Revolving Fund does not have sufficient funds available from contributions by state agencies to make reimbursement to the Department of Workforce Services for benefits paid, loans may be made from the Budget Stabilization Trust Fund to make such payments.

(b) Any loans made to the Unemployment Compensation Revolving Fund shall be repaid by June 30 of the first fiscal year after the fiscal year in which such loans were made.

History. Acts 1977, No. 608, § 6; A.S.A. 1947, § 13-554.5.

19-5-710. Financing.

Financing for the provisions of this subchapter shall be provided within the appropriations and financing authority authorized by the General Assembly for personal services matching costs.

History. Acts 1977, No. 608, § 9; 1979, No. 697, § 2; A.S.A. 1947, § 13-554.8.

SUBCHAPTER 8 — REIMBURSEMENT OF WORKERS' COMPENSATION BENEFITS

SECTION.

- 19-5-801. Purpose.
- 19-5-802. Definitions.
- 19-5-803. Applicability.
- 19-5-804. Administration.
- 19-5-805. Workers' Compensation Revolving Fund.

SECTION.

- 19-5-806. Contributions generally.
- 19-5-807. Maximum contributions.
- 19-5-808. Loans.
- 19-5-809. Financing.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial

difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of the state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1977, No. 924, § 12: July 1, 1977. Emergency clause provided: "It is hereby

found and determined by the Seventy-First General Assembly of the State of Arkansas that it is necessary that all State Agency programs regardless of their funding source, contribute equally to the reimbursement to the Arkansas Workman's Compensation Commission for worker's compensation benefits paid on behalf of such Agency. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1977."

Acts 1979, No. 807, § 4: July 1, 1979. Emergency clause provided: "It has been found and determined by the General Assembly that existing legislation requiring payments for employer contributions is causing an exorbitant amount of paperwork, vouchers and employees' effort that can be avoided by this Act, thereby obviating unnecessary administrative costs. Therefore, an emergency is hereby declared to exist, and this Act is necessary in order to protect the public peace, health and safety, and it shall be in full force and effect from and after July 1, 1979."

Acts 1979, No. 1013, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the Revenue Stabilization Law of Arkansas require amending to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1981, No. 25, § 3: July 1, 1981. Emergency clause provided: "It has been found and determined by the General Assembly that existing legislation requiring payments for employer contributions is causing an exorbitant amount of paperwork, thereby obviating unnecessary administrative costs. Therefore, an emergency is hereby declared to exist, and this Act is necessary in order to protect the public peace, health and safety, shall be in full force and effect from and after July 1, 1981."

19-5-801. Purpose.

It is the purpose of this subchapter that all programs, regardless of their funding source, contribute equally to the cost of workers' compensation benefits charged to the state agencies operating such programs.

History. Acts 1977, No. 924, § 1; A.S.A 1947, § 13-1407.1.

19-5-802. Definitions.

As used in this subchapter, unless the context otherwise requires:

(1) "Contribution" means a percentage of payroll expenditures paid to the Workers' Compensation Revolving Fund by a state agency in order to provide current and timely reimbursements of benefits paid by the Workers' Compensation Commission for workers' compensation benefits charged to the agency;

(2) "Experience rate" means the process of adjustment in a future period of the contribution rate of a state agency based on the difference of the amounts paid to the revolving fund for a fiscal year compared to the amounts of workers' compensation benefits charged to the agency for a fiscal year in order to recover deficits and refund surpluses;

(3) "Payroll" means the gross total amount expended for a payroll period for regular salaries, extra help, and authorized overtime payments; and

(4) "State agency" means any state agency, board, commission, department, institution, college, university, and community junior college receiving appropriation for regular salaries, extra help, and authorized overtime payable from funds deposited in the State Treasury or depositories other than the State Treasury by the General Assembly.

History. Acts 1977, No. 924, § 2; A.S.A. 1947, § 13-1407.2.

19-5-803. Applicability.

It is the intent of the General Assembly that the provisions of the workers' compensation laws contained in § 11-9-502 apply to state agencies and that "employer" as used in that statute includes state agencies.

History. Acts 1977, No. 924, § 7; A.S.A. 1947, § 13-1407.7.

19-5-804. Administration.

This subchapter shall be administered by the Chief Fiscal Officer of the State. The Chief Fiscal Officer of the State shall have the authority to establish procedures and to make such rules and regulations as are necessary to enforce the provisions of this subchapter.

History. Acts 1977, No. 924, § 8; A.S.A. 1947, § 13-1407.8.

19-5-805. Workers' Compensation Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Workers' Compensation Revolving Fund.

(b) This fund shall consist of employer workers' compensation benefits contributions made under § 19-5-806 and temporary loans from the Budget Stabilization Trust Fund received under § 19-5-808.

(c) These funds shall be used to pay workers' compensation benefits awarded to state employees by the Workers' Compensation Commission and for such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; 1977, No. 924, § 3; 1979, No. 1013, § 7; A.S.A. 1947, §§ 13-531, 13-1407.3.

Publisher's Notes. Acts 1973, No. 750, § 8, as amended, is also codified as § 19-5-940.

19-5-806. Contributions generally.

(a) Each state agency shall make contributions to the Workers' Compensation Revolving Fund, using the experience rate determined in accordance with this section, from personal services matching costs funds within fourteen (14) calendar days following the end of each calendar quarter. The experience rate for each even-numbered fiscal year will be used to fix the rate for the next even-numbered fiscal year. Each odd-numbered fiscal year's experience rate will be used to fix the next odd-numbered fiscal year's rate.

(b) If during any fiscal year the Chief Fiscal Officer of the State determines that the contribution rate for any agency will result in a significant surplus or deficit for that fiscal year, he or she shall have the authority to adjust the agency contribution rate to reduce such surplus or recover any such deficit, subject to the provisions of § 19-5-807.

History. Acts 1977, No. 924, § 4; 1979, No. 807, § 1; A.S.A. 1947, § 13-1407.4.

19-5-807. Maximum contributions.

In the event a state agency builds a deficit which would require a contribution rate greater than two percent (2%), the agency shall continue to make contributions at the rate of two percent (2%) until any deficit owed the fund is repaid. In the event an agency's experience rate exceeds two percent (2%) for one (1) full fiscal year, their contribution rate shall be adjusted to equal their experience rate, not to exceed a maximum of five percent (5%). Their contributions shall remain at that level until their experience rate decreases and their accumulated deficit is repaid.

History. Acts 1977, No. 924, § 5; 1981, No. 25, § 1; A.S.A. 1947, § 13-1407.5.

19-5-808. Loans.

If the Workers' Compensation Revolving Fund does not have sufficient funds available from contributions by state agencies for paying awarded workers' compensation benefits to state employees, loans may be made from the Budget Stabilization Trust Fund to make such payments. Any loans made to the Workers' Compensation Revolving Fund shall be repaid by June 30 of the first fiscal year after the fiscal year in which such loans were made.

History. Acts 1977, No. 924, § 6; A.S.A. 1947, § 13-1407.6.

19-5-809. Financing.

Financing the provisions of this subchapter shall be provided within the appropriations and financing authority as authorized by the General Assembly for personal services matching costs.

History. Acts 1977, No. 924, § 9; 1979, No. 807, § 2; A.S.A 1947, § 13-1407.9.

SUBCHAPTER 9 — TRUST FUNDS

SECTION.

- 19-5-901. [Repealed.]
- 19-5-902. Income Tax Protest Fund.
- 19-5-903. Corporate Income Tax Withholding Fund.
- 19-5-904. Individual Income Tax Withholding Fund.
- 19-5-905. Securities Reserve Fund.
- 19-5-906. Ad Valorem Tax Fund.
- 19-5-907. Revolving Loan Fund.
- 19-5-908. [Repealed.]
- 19-5-909. Revolving Loan Certificate Fund.
- 19-5-910. Department of Health Building Fund.
- 19-5-911. Second Injury Trust Fund.
- 19-5-912. Employment Security Department Trust Fund.
- 19-5-913. Gasoline Tax Refund Fund.
- 19-5-914. Judges Retirement Fund.
- 19-5-915. United States Olympic Committee Program Trust Fund.
- 19-5-916. Teacher Retirement Fund.
- 19-5-917. State Police Retirement Fund.
- 19-5-918. Arkansas State Highway Employees' Retirement System Fund.
- 19-5-919. Arkansas Public Employees' Retirement Fund.
- 19-5-920. Social Security Contribution Fund.
- 19-5-921. Educational Building Revenue Bond Fund.
- 19-5-922. State Insurance Department Trust Fund.
- 19-5-923. Red River Waterways Project Trust Fund.
- 19-5-924. Workers' Compensation Fund.
- 19-5-925. Death and Permanent Total Disability Trust Fund.
- 19-5-926. [Repealed.]
- 19-5-927. State Forestry Trust Fund.
- 19-5-928. State Insurance Department Criminal Investigation Division Trust Fund.

SECTION.

- 19-5-929. [Repealed.]
- 19-5-930. Hazardous Substance Remedial Action Trust Fund.
- 19-5-931. [Repealed.]
- 19-5-932. Public Facilities Debt Service Fund.
- 19-5-933. Vietnam Veterans Monument Fund.
- 19-5-934. Local Sales and Use Tax Trust Fund.
- 19-5-935. Employment Security Advance Interest Trust Fund.
- 19-5-936. State Library Revolving Fund.
- 19-5-937. Fraud Prevention Fund.
- 19-5-938. Vocational-Technical Education Contingency Fund.
- 19-5-939. Unemployment Compensation Revolving Fund.
- 19-5-940. Workers' Compensation Revolving Fund.
- 19-5-941. Arkansas Science and Technology Authority Endowment Fund.
- 19-5-942. Educational Excellence Trust Fund.
- 19-5-943. Department of Arkansas Heritage Endowment Trust Fund.
- 19-5-944. County Assessors' Continuing Education Trust Fund.
- 19-5-945. Court Awards Fund.
- 19-5-946. County Collectors' Continuing Education Trust Fund.
- 19-5-947. County Treasurers' Continuing Education Fund.
- 19-5-948. Manufactured Housing Recovery Fund.
- 19-5-949. Children's Trust Fund.
- 19-5-950. Crime Victims Reparations Revolving Fund.
- 19-5-951. Arkansas Natural and Cultural Resources Grants and Trust Fund.
- 19-5-952. Natural and Cultural Resources Historic Preservation Fund.

SECTION.

- 19-5-953. Long-Term Care Trust Fund.
- 19-5-954. Fidelity Bond Trust Fund.
- 19-5-955. Special Needs Trust Revolving Fund.
- 19-5-956. Tourism Development Trust Fund.
- 19-5-957. Identification Pending Trust Fund for Local Sales and Use Taxes.
- 19-5-958. Insurance Continuing Education Trust Fund.
- 19-5-959. Petroleum Storage Tank Trust Fund.
- 19-5-960. Private Career School Student Protection Trust Fund.
- 19-5-961. Solid Waste Management and Recycling Fund.
- 19-5-962. State Health Department Building and Local Grant Trust Fund.
- 19-5-963. [Repealed.]
- 19-5-964. Water Resources Development Bond Fund.
- 19-5-965. Water Resources Development Debt Service Reserve Fund.
- 19-5-966. Water Resources Development Operation and Maintenance Fund.
- 19-5-967. Water Resources Development Construction Fund.
- 19-5-968. Waste Disposal and Pollution Abatement Facilities Construction Fund.
- 19-5-969. Waste Disposal and Pollution Abatement Facilities Bond Fund.
- 19-5-970. Waste Disposal and Pollution Abatement Facilities Debt Service Reserve Fund.
- 19-5-971. Waste Disposal and Pollution Abatement Facilities Operation and Maintenance Fund.
- 19-5-972. Special State Assets Forfeiture Fund.

SECTION.

- 19-5-973. Public Facilities Construction Fund.
- 19-5-974. Higher Education Projects Development Fund.
- 19-5-975. College Savings Bond Fund.
- 19-5-976. College Savings Debt Service Reserve Fund.
- 19-5-977. Home Delivered Meal Fund for the Elderly.
- 19-5-978. Inventors' Assistance Program Fund.
- 19-5-979. Landfill Post-Closure Trust Fund.
- 19-5-980. Waste Tire Grant Fund.
- 19-5-981. [Repealed.]
- 19-5-982. Arkansas Military War Veterans Monument Fund.
- 19-5-983. Land Reclamation Fund.
- 19-5-984. Department of Workforce Services Special Fund.
- 19-5-985. Arkansas Medicaid Program Trust Fund.
- 19-5-986. Arkansas State Parks Trust Fund.
- 19-5-987. Interstate Alternative Fuels Refund Fund.
- 19-5-988. [Repealed.]
- 19-5-989. Law Enforcement Officers' Memorial Fund.
- 19-5-990. Soybean Board Escrow Account Trust Fund.
- 19-5-991. Interstate Motor Fuel Tax Refund Fund.
- 19-5-992. Mining Reclamation Trust Fund.
- 19-5-993. State Administration of Justice Fund.
- 19-5-994. Arkansas Fire and Police Pension Guarantee Fund.
- 19-5-995. Uniform Tax Rate Trust Fund.
- 19-5-996. [Repealed.]
- 19-5-997. Center for Rural Arkansas Trust Fund.
- 19-5-998. Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund.
- 19-5-999. Individual Development Account Trust Fund.

A.C.R.C. Notes. As to the Arkansas Educational Excellence Program, see A.C.R.C. Notes preceding § 26-51-401.

References to "this chapter" in subchapters 1-8 and 10, and §§ 19-5-902 — 19-5-994 may not apply to §§ 19-5-995 and

19-5-997 which were enacted subsequently.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the

State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of the state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1975, No. 868, § 17: July 1, 1975. Emergency clause provided: "It is hereby found and determined by the Seventieth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1975."

Acts 1975 (Extended Sess., 1976), No. 1018, § 3: Jan. 27, 1976. Emergency clause provided: "It is hereby found and determined by the General Assembly that the securing of bonds issued by the Museum and Cultural Commission by a partial pledge of interest earnings derived from investment of idle State Treasury funds is necessary to ensure continued progress in promoting cultural activities for the citizens of Arkansas. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1975 (Extended Sess., 1976), No. 1020, § 2: Jan. 29, 1976. Emergency clause provided: "It is hereby found and determined by the General Assembly that there remains in the "Ad Valorem Tax Fund" on the books of the Treasurer of State, moneys over and above the amount that was needed to reimburse various state funds for expenses incurred by state agencies for the various local governmental units during the 1974-75 fiscal year, and that the State is prohibited from using such ad valorem tax moneys by the Constitution of the State of Arkansas.

Therefore, an emergency is hereby declared to exist, and this act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after its passage and approval."

Acts 1977, No. 608, § 13: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly of the State of Arkansas that it is necessary that all State Agency programs, regardless of their funding source, contribute equally to the reimbursement to the Arkansas Employment Security Division for unemployment benefits paid on behalf of such Agency. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall take effect and be in full force from and after July 1, 1977."

Acts 1977, No. 924, § 12: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly of the State of Arkansas that it is necessary that all State Agency programs regardless of their funding source, contribute equally to the reimbursement to the Arkansas Workman's Compensation Commission for worker's compensation benefits paid on behalf of such Agency. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1977."

Acts 1977, No. 955, § 20: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1977."

Acts 1979, No. 1013, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the Revenue Stabilization Law of Arkansas require amending to conform with legislation, and for more effective operations of state government. Therefore, an

emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1980 (1st Ex. Sess.), No. 29, § 5: Jan. 25, 1980. Emergency clause provided: "It is hereby found and determined by the Seventy-Second General Assembly, meeting in Extraordinary Session, that taxes have been collected under authority of Act 990 of 1975, beginning December 1, 1979, and that the local municipality affected is under a financial crisis which constitutes such emergency as to require immediate relief. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect after its passage and approval."

Acts 1981, No. 769, § 21: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1981 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1981 could work irreparable harm upon the proper administration and providing of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1981."

Acts 1981, No. 938, § 22: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 750 of 1973, the Revenue Stabilization Law are essential to the continued financial operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1981."

Acts 1983, No. 364, § 11: July 1, 1983. Emergency clause provided: "It is hereby

found and determined by the Seventy-Fourth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1983 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1983 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1983."

Acts 1983, No. 926, § 56: July 1, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1983 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1983 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1983."

Acts 1985, No. 888, § 26: July 1, 1985. (Sections 18, 20, and 21: Apr. 15, 1985). Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1985. Provided, however, that Sections 18, 20 and 21 of this Act shall become effective from and

after the passage and approval of this Act."

Acts 1987, No. 860, § 3: Apr. 13, 1987. Emergency clause provided: "It is hereby found and determined by the General Assembly that because of the case Ricarte v. State, CR 86-31, a question has arisen over the validity of Act 1018 of the Extended Session of 1976; that this Act is a reenactment of the former law; and that the immediate passage of this Act is necessary to clarify the state of the law on this issue. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1987, No. 861, § 3: Apr. 13, 1987. Emergency clause provided: "It is hereby found and determined by the General Assembly that because of the case Ricarte v. State, CR 86-31, a question has arisen over the validity of Act 1020 of the Extended Session of 1976; that this Act is a reenactment of the former law; and that the immediate passage of this Act is necessary to clarify the state of the law on this issue. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

Acts 1987, No. 928, § 16: July 1, 1987. Emergency clause provided: "It is hereby found and determined by the Seventy-Sixth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1987."

Acts 1989, No. 629, § 18: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1989."

Acts 1991, No. 172, § 5: Effective beginning with returns for the 1991 income year.

Acts 1991, No. 949, § 8: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1991 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1991 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1991, No. 1135, § 20: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1993, No. 881, § 21: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1,

1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 1073, § 35: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1994 (2nd Ex. Sess.), No. 27, § 10: Aug. 23, 1994. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly meeting in Second Extraordinary Session, that it is necessary to establish a fund account on the books of the State Treasurer, State Auditor and Chief Fiscal Officer of the State in order to properly account for the funds of the Department of Human Services — Division of Youth Services and to continue to provide this essential governmental service; and that a delay in the effective date of this Act could work irreparable harm upon the proper administration and provision of essential governmental program. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1995, No. 308, § 8: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly meeting in Regular Session, that the provisions of this Act are of critical importance to the state's provi-

sion of employment service and unemployment programs as authorized by both the federal and state governments and administered through the Arkansas Employment Security Department; and that this act is necessary in order to comply with federal requirements on the interest earnings accumulated on federal funds deposited into the State Treasury; and that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1995 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1995 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1995, No. 1163, § 35: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1997, No. 253, § 9: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the consolidation of the Forestry Commission's Trust Funds is essential to be in force at the beginning of the state fiscal year and that the effectiveness of this Act on July 1, 1997 is essential to the operation of the agency for which the trust funds in this Act are provided, and that in the event of an

extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs and would impede the Forestry Commission from complying with the policy of the State of Arkansas as set out in Arkansas Code § 19-4-509. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1997, No. 860, § 10: Mar. 27, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that no appropriation has been provided by the General Assembly for the implementation of amendment 74 to the Arkansas Constitution and that the distribution of the property taxes to be received by the State Treasurer must begin as soon as possible so that local school districts are not harmed. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1997, No. 1248, § 43: July 1, 1997. Section 33 became effective April 9, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety Section 33 of this act shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, Section 33 shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overrid-

den, Section 33 shall become effective on the date the last house overrides the veto. The remaining sections of this act shall become effective from and after July 1, 1997."

Acts 1997, No. 1279, § 15: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, the Constitution of the State of Arkansas prohibits the appropriation of funds for more than two (2) year period; that the effectiveness of this Act on July 1, 1997 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1999, No. 342, § 12: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the current contribution level for continuing education for county officials is insufficient and when the contribution level is raised, the appropriation for this purpose is insufficient. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 1999, No. 420, § 10: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being neces-

sary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999.”

Acts 1999, No. 1217, § 20: Apr. 7, 1999. Emergency clause provided: “It is hereby found and determined by the Eighty-second General Assembly that the first individuals to be affected by the two (2) year lifetime limit on Transitional Employment Assistance will soon reach that limit. This act will help those individuals to make the transition from welfare to long-term economic self-sufficiency. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

Acts 1999, No. 1463, § 40: July 1, 1999. Emergency clause provided: “It is hereby found and determined by the Eighty-second General Assembly that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 period is later than July 1, 1999 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999.”

Acts 2001, No. 572, § 3: Mar. 6, 2001. Emergency clause provided: “It is found and determined by the General Assembly that confusion exists on the disposition of interest earnings on State Treasury funds in The State Insurance Department Trust Fund and that clarification is required so that funds are not lost by the General Improvement and Budget Stabilization Trust Funds. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration

of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency clause provided: “It is hereby found and determined by the General Assembly that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 day period is later than July 1, 2001 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001.”

Acts 2003 (1st Ex. Sess.), No. 55, § 43: July 1, 2003. Section 38 became effective May 13, 2003. Emergency clause provided: “It is hereby found and determined by the General Assembly that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2003 the changes will not be timely and that the authority to transfer funds to general revenue from unclaimed property receipts are required before the end of the current fiscal year. Therefore, an emergency is declared to exist and Section 38 of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its passage and approval and the remainder of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2003.”

Act 2005, No. 1824, § 20: July 1, 2005. Emergency clause provided: “The General Assembly of the State of Arkansas hereby finds and determines that the decision of the Arkansas Supreme Court in *Arkansas Department of Environmental Quality v. Brighton Corp.* 352 Ark. 396, 102 S.W.3d 458 (2003), has raised questions regarding the factual proof required to establish a claim for cost recovery under the Arkansas Remedial Action Trust Fund Act and regarding the retroactivity of the statute. The General Assembly further finds and determines that the doubts raised by the decision in the Brighton case have created substantial uncertainty regarding the en-

forcement authority of the Arkansas Department of Environmental Quality and the rights and responsibilities of private parties under the Arkansas Remedial Action Trust Fund Act, all of which require urgent resolution. Therefore, an emergency is declared to exist; and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005, and shall apply retroactively."

Act 2005, No. 2090, § 12: July 1, 2005. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2005 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2005 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2005."

Acts 2007, No. 490, § 18: Mar. 26, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the act should go into effect as soon as possible in order to make needed technical changes; to enable the state to capture and utilize penalty and interest owing from claimants; and in order that the state might

continue to be in compliance with the Federal Unemployment Tax Act, as amended. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2007, No. 1032, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1201, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

RESEARCH REFERENCES

U. Ark. Little Rock L.J. Survey of Arkansas Law, Taxation, 1 U. Ark. Little Rock L.J. 258.

19-5-901. [Repealed.]

Publisher's Notes. This section, concerning the Escheat Fund, was repealed by Acts 2007, No. 1032, § 12 and 2007,

No. 1201, § 12. The section was derived from Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-902. Income Tax Protest Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Income Tax Protest Fund".

(b) This fund shall consist of such moneys paid into the State Treasury by individuals and corporations for income tax liabilities that are paid under protest.

(c)(1) Upon certification as to the validity of such tax liability, either in whole or in part, by the court or the Chief Fiscal Officer of the State, the Treasurer of State shall transfer that part judged to be due the state to the General Revenue Fund Account of the State Apportionment Fund, there to be distributed as provided for general revenues.

(2) The Treasurer of State shall transfer that part of the protested tax liability as certified thereof as not being due the state to the appropriate income tax withholding fund, as established in §§ 19-5-903 and 19-5-904, there to be refunded to the taxpayer.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-903. Corporate Income Tax Withholding Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Corporate Income Tax Withholding Fund".

(b) This fund shall consist of those general revenues transferred to it under the provisions of § 19-5-201 et seq. and those funds received from the Budget Stabilization Trust Fund as provided in § 19-5-501 et seq.

(c) It shall be used to make income tax refunds to corporate taxpayers in such amounts as may be determined by the Chief Fiscal Officer of the State or the courts and for repaying temporary loans made during each month from the Budget Stabilization Trust Fund, as may be required.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-904. Individual Income Tax Withholding Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Individual Income Tax Withholding Fund.

(b) This fund shall consist of those general revenues transferred to it under the provisions of § 19-5-202(b)(2) and those funds received from the Budget Stabilization Trust Fund as provided in § 19-5-501 et seq.

(c) It shall be used to make income tax refunds to individual taxpayers in such amounts as may be determined by the Chief Fiscal Officer of the State or the courts and for repaying temporary loans made during each month from the Budget Stabilization Trust Fund, as may be required.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-905. Securities Reserve Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Securities Reserve Fund. This fund shall consist of moneys derived from savings effected in the retirement in advance of maturity of nonhighway direct general obligation bonds of the state, of discounts received in the purchase of securities, and of premiums and interest derived from the sale of securities held in the Securities Account by the Treasurer of State as custodian. It shall be used for:

(1) Paying premiums and the purchase and absorbing of discounts in the sale of securities held in the Securities Account, not to exceed five hundred thousand dollars (\$500,000) in any one (1) fiscal year;

(2) Guaranteeing bonds in an aggregate principal amount not to exceed five million dollars (\$5,000,000) outstanding at any time, with no bond bearing interest at a rate exceeding eight percent (8%) per annum, of the Museum and Cultural Commission Fund authorized, and in the manner prescribed, by § 13-5-301 et seq., not to exceed five hundred thousand dollars (\$500,000) in any one (1) fiscal year;

(3) Guaranteeing bonds of any other park or recreation facility approved by the Governor and the Department of Parks and Tourism, not to exceed five hundred thousand dollars (\$500,000) in the aggregate, after seeking advice of the Legislative Council and the Legislative Joint Auditing Committee;

(4) Guaranteeing industrial development bonds as authorized by §§ 15-4-702 — 15-4-710;

(5) Absorbing losses incurred in the investing of securities held in the Securities Account in the State Treasury and in bank depositories. The balance of this fund shall always be available for this purpose; and

(6) Guaranteeing loans to students to attend truck driving school at the Arkansas Commercial Driver Training Institute at Arkansas State University-Newport, in an aggregate principal amount not to exceed four hundred thousand dollars (\$400,000) outstanding at any one (1) time.

(b) Moneys in this fund in excess of one hundred thousand dollars (\$100,000) shall, at all times, be available to the Chief Fiscal Officer of the State for transfer to the Budget Stabilization Trust Fund, there to be used as provided by law.

(c) In the event any loss shall be sustained in relation to securities at any time held in the Securities Account or in any bank depository and in the event the credit balance in the Securities Reserve Fund shall be insufficient to absorb such loss, the Chief Fiscal Officer of the State shall cause a transfer of moneys to be made from the Budget Stabilization Trust Fund to the Securities Reserve Fund in such amount as shall, when added to the credit balance in the Securities Reserve Fund, equal the amount of such loss. It is the intent of the General Assembly

that no loss shall be sustained by any account the funds of which were used in making such investments and deposits.

History. Acts 1973, No. 750, § 8; 1975, No. 868, § 14; 1975 (Extended Sess., 1976), No. 1018, § 1; A.S.A. 1947, § 13-531; reen. Acts 1987, No. 860, § 1; 1995, No. 1084, § 1.

A.C.R.C. Notes. This section was reenacted by Acts 1987, No. 860, § 1. Acts

1987, No. 834, provided that 1987 legislation reenacting acts passed in the 1976 Extended Session should not repeal any other 1987 legislation and that such other legislation would be controlling in the event of conflict.

19-5-906. Ad Valorem Tax Fund.

(a)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Ad Valorem Tax Fund".

(2) The Ad Valorem Tax Fund shall consist of those trust revenues derived from the ad valorem taxes as authorized by §§ 26-26-1614 — 26-26-1616 and 26-26-1701 et seq.

(3) The Ad Valorem Tax Fund shall be used to reimburse the State Central Services Fund on account of expenditures made for local audits by the Division of Legislative Audit of the Legislative Joint Auditing Committee and to the appropriate fund or fund account from which the Tax Division of the Arkansas Public Service Commission and the Assessment Coordination Department derive their support, there to be used to reimburse such fund or fund account for expenditures made by the divisions and the department each fiscal year.

(b) All ad valorem tax moneys transferred to the appropriate fund or fund account from which the department derives its support, as required by subsection (a) of this section, remaining at the end of a fiscal year shall remain in the fund or fund account and shall be carried forward and made available to the department in the following fiscal year.

(c) In the event there are insufficient moneys available in the Ad Valorem Tax Fund to fully reimburse such fund or fund account, the Chief Fiscal Officer of the State shall transfer to each fund an amount based upon what the percentage of the expenditures of each fund or fund account bears to the total of all expenditures for the divisions and to the department in the preceding fiscal year.

(d)(1) Any moneys that may be available after reimbursing the various funds or fund accounts as provided in this section shall be transferred annually to the County Aid Fund by the Chief Fiscal Officer of the State.

(2) Thereafter the Treasurer of State shall transmit the moneys to the respective county treasurers, as provided by §§ 26-26-1616, 26-26-1701, and 26-26-1707.

History. Acts 1973, No. 750, § 8; 1975 (Extended Sess., 1976), No. 1020, § 1; A.S.A. 1947, § 13-531; reen. Acts 1987,

No. 861, § 1; 2005, No. 2090, § 8; 2007, No. 1032, § 13; 2007, No. 1201, § 13.

A.C.R.C. Notes. This section was reen-

acted by Acts 1987, No. 861, § 1. Acts 1987, No. 834, provided that 1987 legislation reenacting acts passed in the 1976 Extended Session should not repeal any other 1987 legislation and that such other legislation would be controlling in the event of conflict.

Amendments. The 2005 amendment, in (a)(3), substituted "Tax Division of the Arkansas Public Service Commission and the Assessment Coordination Department" for "Tax Division and Assessment Coordination Division of the Arkansas

Public Service Commission" and "the divisions and the department" for "these divisions"; inserted present (b); redesignated former (b) and (c) as present (c) and (d); and substituted "and to the department in the preceding fiscal year" for "to be so reimbursed" in present (c).

The 2007 amendment by identical acts Nos. 1032 and 1201, in (a)(3), deleted "Constitutional Officers Fund and the" preceding "State" and substituted "for local audits by" for "to the Local Audit Division of."

CASE NOTES

Validity.

Absent a clear showing that an ad valorem tax is being used for state purposes only, with no benefit to local governments, ad valorem tax levied upon trucks and related equipment used in transportation

of merchandise through or into this state, in interstate commerce is valid. *Anderson Trucking Serv., Inc. v. Tax Div., Ark. Pub. Serv. Comm'n*, 261 Ark. 69, 546 S.W.2d 430 (1977).

19-5-907. Revolving Loan Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Revolving Loan Fund.

(b) This fund shall consist of the repayment of moneys loaned or invested through the Revolving Loan Program of the Department of Education.

(c) It shall be used for the purpose of making loans to school districts and for investment purposes.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-908. [Repealed.]

Publisher's Notes. This section, concerning Public Elementary and Secondary School Insurance Fund, was repealed by

Acts 2007, No. 738, § 8. The section was derived from Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-909. Revolving Loan Certificate Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Revolving Loan Certificate Fund.

(b) This fund shall consist of such income as may be provided by law, there to be used for purchasing revolving loan certificates of indebtedness by the various school districts and for such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-910. Department of Health Building Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Department of Health Building Fund.

(b) This fund shall consist of moneys received from the lessee or purchaser as provided by Acts 1968 (2nd Ex. Sess.), No. 14, approved June 5, 1968, which is appropriation legislation, or subsequent law and shall be used as may be provided by law.

History. Acts 1973, No. 750, § 8; 1979, June 15, 1968, referred to in this section, No. 1013, § 6; A.S.A. 1947, § 13-531. was an appropriation measure and has
Publisher's Notes. Act 14, approved not been codified.

19-5-911. Second Injury Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Second Injury Trust Fund.

(b) This fund shall consist of the revenues provided by §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 — 11-9-403, 11-9-409, 11-9-501 — 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, 11-9-801 — 11-9-811 and shall be used for the purposes as set out in those statutes.

History. Acts 1973, No. 750, § 8; 1985, No. 888, § 11; A.S.A. 1947, § 13-531. **Cross References.** Workers' compensation funds, § 11-9-301.

19-5-912. Employment Security Department Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Arkansas Employment Security Department Trust Fund.

(b) This fund shall consist of such revenues as may be authorized by the federal government for support of various programs within the Department of Workforce Services, any interest accruing on these revenues, and any other funds made available by the General Assembly.

(c) It shall be used for the payment of program expenses of the Department of Workforce Services.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531; Acts 1995, No. 308, § 1.

19-5-913. Gasoline Tax Refund Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Gasoline Tax Refund Fund.

(b) This fund shall consist of the special revenues mentioned in the Revenue Classification Law, § 19-6-101 et seq., and as provided by law.

(c) It shall be used for making refunds of a portion of the tax paid on gasoline by users as authorized by law.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-914. Judges Retirement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Judges Retirement Fund.

(b) This fund shall consist of trust funds as provided by law and moneys transferred or deposited from the State Administration of Justice Fund.

(c) It shall be disbursed or transferred as provided by law for benefit of retirants and for investment purposes.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531; Acts 1997, No. 1248, § 13. lish bank trust funds for judicial retirement system, § 24-8-205.

Cross References. Authority to estab-

19-5-915. United States Olympic Committee Program Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the United States Olympic Committee Program Trust Fund.

(b) Such fund shall consist of income tax checkoff contributions and any gifts, grants, bequests, devises, and donations, there to be used for the United States Olympic Committee Program as set out in § 26-51-441.

History. Acts 1995, No. 1163, § 16.

Publisher's Notes. Former § 19-5-915, concerning the Justice Building Rental Trust Fund, was repealed by Acts

1993, No. 1223, § 12. The former section was derived from Acts 1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531.

19-5-916. Teacher Retirement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Teacher Retirement Fund.

(b) This fund shall consist of trust fund income as provided by law.

(c) It shall be used for:

(1) The operation, maintenance, and improvement of the Arkansas Teacher Retirement System;

(2) Payment of retirement and disability benefits;

(3) Making refunds; and

(4) Investing surplus funds.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-917. State Police Retirement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the State Police Retirement Fund.

(b) This fund shall consist of the trust funds designated by law, moneys transferred or deposited from the State Administration of Justice Fund and non-DWI driver's license reinstatement fees as set out in § 27-16-808.

(c) It shall be used for payment of personal services, operating expenses, investments, benefits, refunds, and for such other purposes as may be authorized by law and in § 24-6-201 et seq.

History. Acts 1973, No. 750, § 8; 1981, No. 938, § 19; A.S.A. 1947, § 13-531; Acts 1997, No. 1248, § 14.

19-5-918. Arkansas State Highway Employees' Retirement System Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Arkansas State Highway Employees' Retirement System Fund.

(b) This fund shall consist of trust funds as provided by law.

(c) It shall be used for:

(1) The payment of retirement and disability benefits to members of the system;

(2) Refunds to members of the system;

(3) Investment purposes; and

(4) Such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

Cross References. Deposits for highway employees' retirement, § 19-4-1805.

19-5-919. Arkansas Public Employees' Retirement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Arkansas Public Employees' Retirement Fund.

(b) This fund shall consist of trust funds as provided by law.

(c) It shall be used for the payment of personal services, operating expenses, investments, benefits, refunds, and for such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; 1981, No. 938, § 19; A.S.A. 1947, § 13-531.

19-5-920. Social Security Contribution Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Social Security Contribution Fund.

(b) This fund shall consist of trust fund income provided by law.

(c) It shall be used for the purpose of complying with the old age, survivors, disability, and hospital insurance provisions of the federal Social Security Act and for such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; 1981, 1401, 1402, 3101, 3102, 3111, 3121, 3122, No. 938, § 19; A.S.A. 1947, § 13-531. 3125, 3401, 3402, 6051, 6053, 6205, 6413,

U.S. Code. The provisions of the federal Social Security Act referred to in this section are codified as 26 U.S.C. §§ 451, 6652, 6674; and 42 U.S.C. §§ 402-406, 409-411, 413, 415-418, 422, 423, 424a, 425, 427, 1306.

19-5-921. Educational Building Revenue Bond Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Educational Building Revenue Bond Fund.

(b) This fund shall consist of special revenues as designated by law.

(c) It shall be used for the purposes authorized by Acts 1963, No. 443, which is special legislation, as amended.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531. referred to in this section, was deemed to be a special law and has not been codified.

Publisher's Notes. Acts 1963, No. 443,

19-5-922. State Insurance Department Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "State Insurance Department Trust Fund".

(b)(1) The fund shall consist of those special revenues specified in § 19-6-301(172), grants, refunds, gifts, and any remaining funds of the Arkansas Earthquake Authority as provided in § 23-102-119 and examination of insurers' payments as set out in §§ 23-61-201 — 23-61-206.

(2) The fund shall be used:

(A) To defray the expenses of the State Insurance Department in the discharge of its administrative and regulatory powers and duties as prescribed by law and as set out in § 23-61-701 et seq.;

(B) To defray the administrative expenses and losses incurred by the Arkansas Comprehensive Health Insurance Pool, § 23-79-501 et seq., or its successor; and

(C) To fund capital expenditures and training for fire departments certified by the Arkansas Department of Emergency Management.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531; Acts 1995, No. 1163, § 17; 2001, No. 572, § 2; 2001, No. 1646, § 8; 2003, No. 1583, § 3; 2003 (1st Ex. Sess.), No. 55, § 14.

Cross References. Fraudulent insur-

ance acts prevention, § 23-66-501 et seq. State Insurance Department Criminal Investigation Division Trust Fund Act, § 23-100-101 et seq.

State Insurance Department Trust Fund Act, § 23-61-701 et seq.

19-5-923. Red River Waterways Project Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Red River Waterways Project Trust Fund.

(b) This fund shall consist of those moneys approved by the General Assembly from the Budget Stabilization Trust Fund and the interest income earned from the investment of funds accruing to the Red River Waterways Project Trust Fund.

(c) It may be used for such purposes as may be authorized by law.

(d) Investment of the funds available shall be by the Treasurer of State in such amounts and in such manner as may be directed by the Red River Commission. In no event, however, shall the funds be invested for longer than a continuous two-year period.

History. Acts 1973, No. 750, § 8; 1977, No. 955, § 17; A.S.A. 1947, § 13-531.

19-5-924. Workers' Compensation Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Workers' Compensation Fund.

(b) This fund shall consist of the revenues provided by §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 — 11-9-403, 11-9-409, 11-9-501 — 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, and 11-9-801 — 11-9-811, and shall be used for the purposes as set out in §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 — 11-9-403, 11-9-409, 11-9-501 — 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, and 11-9-801 — 11-9-811.

History. Acts 1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531.

Cross References. Workers' compensation funds, § 11-9-301.

19-5-925. Death and Permanent Total Disability Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Death and Permanent Total Disability Trust Fund.

(b) This fund shall consist of the revenues provided by §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 — 11-9-403, 11-9-409, 11-9-501 — 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, and 11-9-801 — 11-9-811, and shall be used for the purposes as set out in §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 —

11-9-403, 11-9-409, 11-9-501 — 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, and 11-9-801 — 11-9-811.

History. Acts 1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531.

Cross References. Workers' compensation funds, § 11-9-301.

19-5-926. [Repealed.]

Publisher's Notes. This section, concerning the Arkansas Tuition Trust Operating Fund, was repealed by Acts 2003

(1st Ex. Sess.), No. 55, § 15. The section was derived from Acts 1995, No. 1163, § 18.

19-5-927. State Forestry Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the State Forestry Trust Fund.

(b) This fund shall consist of:

(1) Income derived from management of state forests by the State Forestry Commission to the extent this income is not needed to fund the general operations of the commission; and

(2) Income derived from management of state nurseries by the commission to the extent this income is not needed to fund the general operations of the commission.

(c) This fund shall be used for:

(1) The management and improvement of state forests;

(2) Acquisition of state forests;

(3) The purchase of fire fighting equipment and other forest fire suppression activities;

(4) Improvements at commission's nurseries and the seedling storage and distribution system; and

(5) Such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; 1979, No. 1013, § 7; A.S.A. 1947, § 13-531; Acts 1993, No. 881, § 14; 1997, No. 253, § 2.

Cross References. As to the income derived from the management of state forests, see § 15-31-112.

19-5-928. State Insurance Department Criminal Investigation Division Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the State Insurance Department Criminal Investigation Division Trust Fund.

(b) Such fund shall consist of those special revenues as specified in § 19-6-301(191), interest income, grants, refunds, gifts, or any other resources.

(c) The fund shall be used to defray the expenses of the State Insurance Department Criminal Investigation Division of the State Insurance Department in the discharge of its administrative and

regulatory powers and duties as prescribed by law and as set out in § 23-100-101 et seq.

History. Acts 1999, No. 1463, § 12; 2007, No. 1032, § 14; 2007, No. 1201, § 14.

Publisher's Notes. Former § 19-5-928, concerning the Emergency Fire Trust Fund, was repealed by Acts 1997, No. 253, § 4. The section was derived from Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531;

Acts 1993, No. 881, § 15. For present law, see § 19-5-927.

Amendments. The 2007 amendment by identical acts Nos. 1032 and 1201 substituted "State Insurance Department Criminal" for "Insurance Fraud" in the section heading and in (a) and (c).

19-5-929. [Repealed.]

Publisher's Notes. This section, concerning the Emergency Response Fund, was repealed by Acts 2005, No. 1824, § 18. The section was derived from Acts

1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531; Acts 1999, No. 1164, § 158; 1999, No. 1463, § 13.

19-5-930. Hazardous Substance Remedial Action Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Hazardous Substance Remedial Action Trust Fund.

(b) This fund shall consist of all moneys appropriated by the General Assembly to the Hazardous Substance Remedial Action Trust Fund, gifts, donations, interest earnings, fees on the generation of hazardous waste, punitive damages, penalties, and any other moneys legally designated, with the exception of those moneys deposited in the Environmental Education Fund as set out in § 8-7-509(d), all moneys received as penalties under §§ 8-4-101 — 8-4-106, 8-4-201 — 8-4-229, 8-4-301 — 8-4-313, 8-4-401 — 8-4-409, 8-6-201 — 8-6-214, 8-7-201 — 8-7-226, 8-7-504, and 20-27-1001 — 20-27-1007, and all punitive damages collected pursuant to § 8-7-517, there to be administered by the Director of the Arkansas Department of Environmental Quality as provided in § 8-7-509.

History. Acts 1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531; Acts 1987, No. 928, § 4; 1993, No. 1073, § 6; 1999, No. 1164, § 159; 2007, No. 1032, § 15; 2007, No. 1201, § 15.

Amendments. The 2007 amendment by identical acts Nos. 1032 and 1201 inserted "any moneys remaining ... pursuant to § 8-7-517" in (b).

19-5-931. [Repealed.]

Publisher's Notes. This section, concerning the Nongame Preservation Fund, was repealed by Acts 2003 (1st Ex. Sess.),

No. 55, § 16. The section was derived from Acts 1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531.

19-5-932. Public Facilities Debt Service Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Public Facilities Debt Service Fund.

(b) This fund shall consist of those revenues as specified in § 22-3-1201 et seq. and shall be used for the purposes as set out in that subchapter.

History. Acts 1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531.

19-5-933. Vietnam Veterans Monument Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Vietnam Veterans Monument Fund.

(b) This fund shall consist of gifts, grants, and donations from individuals and organizations and other funds as may be provided by law.

(c) The fund shall be used exclusively for the purpose of erecting and maintaining a suitable monument on the State Capitol Grounds, in recognition and appreciation of the State of Arkansas Vietnam Veterans, as provided in § 22-3-215.

History. Acts 1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531.

19-5-934. Local Sales and Use Tax Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Local Sales and Use Tax Trust Fund.

(b) This fund shall be used for the refund of taxes as may be authorized by law.

History. Acts 1980 (1st Ex. Sess.), No. 29, § 1; A.S.A. 1947, § 13-523.5. remittance of local sales and use taxes, § 26-74-221.

Cross References. Trust fund for the

19-5-935. Employment Security Advance Interest Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Employment Security Advance Interest Trust Fund.

(b) This fund shall consist of receipts from the advance interest tax and any penalties and interest, as transferred from the Unemployment Compensation Fund Clearing Account, there to be used for:

(1) Paying interest incurred by the state on advances from the Federal Unemployment Trust Fund;

(2) Making refunds of advance interest taxes or interest and penalty payments which were erroneously paid; and

(3) Returning moneys to the account which were incorrectly identified and erroneously transferred.

History. Acts 1987, No. 928, § 4.

Publisher's Notes. Former § 19-5-935, concerning the Hazardous Substance Response Trust Fund, was repealed by Acts 1987, No. 928, § 6. The former sec-

tion was derived from Acts 1983, No. 539, § 14; A.S.A., § 13-523.10.

Cross References. Future rates — Advance interest tax, § 11-10-708.

19-5-936. State Library Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the State Library Revolving Fund.

(b) This fund shall consist of moneys collected from payments for lost books, use of copy machines, charges for database searches, and other miscellaneous sources. It shall be used to replace lost books, pay copy machine costs, and for such other purposes as authorized by law.

History. Acts 1983, No. 364, § 8; A.S.A. 1947, § 13-523.8.

19-5-937. Fraud Prevention Fund.

There is established a Fraud Prevention Fund to be established from the state's share of moneys recovered by the Fraud Prevention Unit of the Department of Human Services, and from federal reimbursement for fraud prevention activities.

History. Acts 1983, No. 926, § 51; A.S.A. 1947, § 13-523.11.

19-5-938. Vocational-Technical Education Contingency Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Vocational-Technical Education Contingency Fund.

(b) This fund shall be used for transfer to the Vocational-Technical Schools Fund from funds.

History. Acts 1981, No. 769, § 12.

19-5-939. Unemployment Compensation Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Unemployment Compensation Revolving Fund.

(b) This fund shall consist of employer unemployment contributions made under § 19-5-707 and temporary loans from the Budget Stabilization Trust Fund received under § 19-5-709.

(c) The funds shall be used to reimburse the Department of Workforce Services, in a timely manner, for unemployment compensation

benefits paid by the department and charged to a state agency, as provided in § 19-5-701 et seq., and other laws applicable to state employees' unemployment compensation and for such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; 1977, No. 608, § 3; 1979, No. 1013, § 7; A.S.A. 1947, §§ 13-531, 13-554.2.

Publisher's Notes. Acts 1973, No. 750, § 8, as amended, is also codified as § 19-5-706.

19-5-940. Workers' Compensation Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Workers' Compensation Revolving Fund.

(b) This fund shall consist of employer workers' compensation benefits contributions made under § 19-5-806 and temporary loans from the Budget Stabilization Trust Fund received under § 19-5-808.

(c) These funds shall be used to pay workers' compensation benefits awarded to state employees by the Workers' Compensation Commission and for such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; 1977, No. 924, § 3; 1979, No. 1013, § 7; A.S.A. 1947, §§ 13-531, 13-1407.3.

§ 8, as amended, is also codified as § 19-5-805.

Publisher's Notes. Acts 1973, No. 750, **Cross References.** Workers' Compensation Revolving Fund, § 19-10-403.

19-5-941. Arkansas Science and Technology Authority Endowment Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Science and Technology Authority Endowment Fund.

(b) This fund shall consist of any state appropriations specifically so designated, unrestricted appropriations, gifts, grants, and donations.

(c) Only the income from this fund may be used to support the activities of the Arkansas Science and Technology Authority.

History. Acts 1987, No. 928, § 5.

19-5-942. Educational Excellence Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Educational Excellence Trust Fund.

(b) This fund shall consist of those additional revenues enacted by the Seventy-Eighth General Assembly meeting in regular session, the phrase "those additional revenues" being limited to any increases enacted in those taxes classified as general revenues in the Revenue Classification Law, § 19-6-101 et seq., there to be distributed to the various funds and fund accounts as set out in § 6-5-301 et seq.

History. Acts 1987, No. 928, § 5; 1991, No. 10, § 1; 1993, No. 1073, § 7.

19-5-943. Department of Arkansas Heritage Endowment Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Department of Arkansas Heritage Endowment Trust Fund.

(b) This fund shall consist of gifts, grants, memorials, and bequests, there to be used to provide support for the programs of the Department of Arkansas Heritage.

History. Acts 1987, No. 928, § 5.

19-5-944. County Assessors' Continuing Education Trust Fund.

(a)(1)(A) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the County Assessors' Continuing Education Trust Fund.

(B)(i) The quorum court of each county shall annually appropriate and pay into the fund in the State Treasury the sum of six hundred dollars (\$600) from fees of the office of county assessor.

(ii) If any quorum court shall fail or refuse to appropriate and pay over the funds to the trust fund in the State Treasury, the Treasurer of State shall withhold funds from the county aid due to the county and shall credit the funds to the trust fund.

(2) The trust fund shall consist of all moneys required to be paid in annually as set out in this section, all interest earned from the investment of fund balances, and any remaining fund balances carried forward from year to year.

(b) The funds in the trust fund shall be used exclusively for the establishment and operation of a continuing education program for county assessors and for paying the meals, lodging, registration fees, and mileage at the rate prescribed in state travel regulations of county assessors who attend the continuing education programs.

History. Acts 1991, No. 949, § 2; 1999, No. 342, § 3; 2007, No. 259, § 1.

A.C.R.C. Notes. Acts 1993, No. 1073, § 8, was originally codified as § 19-5-944, but because it duplicated Acts 1991, No. 949, § 2, Acts 1991, No. 949, § 2 was codified as this section in 1993, and Acts 1993, No. 1073, § 8 appears as a note under this section.

Publisher's Notes. Former § 19-5-944, concerning the Construction Grants Revolving Loan Fund, was repealed by Acts 1991, No. 718, § 6. The former sec-

tion was derived from Acts 1987, No. 1030, § 5.

Acts 1993, No. 1073, § 8, provided: "There is established on the books of the Treasurer of State, Auditor of State, and Chief Fiscal Officer of the State a fund to be known as the 'County Assessors' Continuing Education Trust Fund'. This fund shall consist of moneys appropriated annually by each county quorum court, or funds transferred from the County Aid Fund in the event such appropriations are not made, and all interest earnings, there

to be used exclusively for the establishment and operation of a continuing education program for county assessors as set out in Section 2 of Act 949 of 1991.”

For amount of appropriation for continuing education for County Assessors of the Assessment Coordination Department — Continuing Education, see Act 1999, No. 342, § 6.

Act 1999, No. 342, §§ 7 and 8, provided that:

“Disbursement of funds authorized by this act shall be limited to the appropriation for such agency and funds made available by law for the support of such appropriations; and the restrictions of the State Purchasing Law, the General Accounting and Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary Procedures and Restrictions Act, or their successors, and other fiscal control laws of this State, where applicable, and regulations promulgated by the

Department of Finance and Administration, as authorized by law, shall be strictly complied with in disbursement of said funds.

“It is the intent of the General Assembly that any funds disbursed under the authority of the appropriations contained in this act shall be in compliance with the stated reasons for which this act was adopted, as evidenced by the Agency Requests, Executive Recommendations and Legislative Recommendations contained in the budget manuals prepared by the Department of Finance and Administration, letters, or summarized oral testimony in the official minutes of the Arkansas Legislative Council or Joint Budget Committee which relate to its passage and adoption.”

Amendments. The 2007 amendment substituted “six hundred dollars (\$600)” for “four hundred fifty dollars (\$450)” in (a)(1)(B)(i).

19-5-945. Court Awards Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Court Awards Fund.

(b) Such fund shall be used for fund transfers to the Department of Arkansas State Police Fund there to be used for the respective purposes as provided by law.

History. Acts 1987, No. 1037, § 10.

Publisher's Notes. Acts 1993, No. 508, § 13 provided: “A sum equal to fifty percent (50%), of the first three million dollars (\$3,000,000) or so much thereof as is available in the Court Awards Fund each

fiscal year shall be used exclusively for motor vehicle purchases and associated taxes and/or motor vehicle renovation costs for the Department of Arkansas State Police.”

19-5-946. County Collectors' Continuing Education Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the County Collectors' Continuing Education Trust Fund.

(b) Such fund shall consist of fees, as annually appropriated by the quorum court of each county, of the office of county collector and such funds withheld from the County Aid Fund for those counties which fail or refuse to provide such appropriated fees, there to be used exclusively for the establishment and operation of a continuing education program for county collectors and sheriff/collectors as set out in § 14-15-1001.

History. Acts 1991, No. 1135, § 7.

A.C.R.C. Notes. Acts 1991, No. 1135, § 7, purported to amend former § 19-5-946 which had previously been repealed

by Acts 1989 (3rd Ex. Sess.), No. 39, § 3; the 1991 act has been treated as an enactment.

19-5-947. County Treasurers' Continuing Education Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the County Treasurers' Continuing Education Fund.

(b) This fund shall consist of fees from the office of county treasurer, as appropriated by the quorum court of each county and any moneys transferred from the County Aid Fund, there to be used exclusively for the establishment and operation of a continuing education program for county treasurers and payment of expenses for attending such program, all as provided in § 14-15-811.

History. Acts 1989, No. 629, § 11.

19-5-948. Manufactured Housing Recovery Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Manufactured Housing Recovery Fund.

(b) This fund shall consist of fees assessed under § 20-29-101 et seq. by the Arkansas Manufactured Home Commission, there to be used for such purposes as set out in §§ 20-29-104 — 20-29-108 and 20-29-110.

History. Acts 1989, No. 629, § 11.

19-5-949. Children's Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Children's Trust Fund.

(b) This fund shall consist of those special revenues as specified in § 19-6-301(189) and moneys received from the federal government, other governments, or persons or any other entities which do not obligate the State of Arkansas, there to be used by the State Child Abuse and Neglect Prevention Board as set out in § 9-30-101 et seq.

History. Acts 1989, No. 629, § 11;
1995, No. 1163, § 19.

19-5-950. Crime Victims Reparations Revolving Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Crime Victims Reparations Revolving Fund.

(b) This fund shall consist of moneys transferred or deposited from the State Administration of Justice Fund and all other moneys received

by the Crime Victims Reparations Board, there to be used to compensate and assist victims of criminal acts as set out in § 16-90-701 et seq.

History. Acts 1989, No. 629, § 11;
1993, No. 1073, § 9; 1997, No. 1248, § 15.

19-5-951. Arkansas Natural and Cultural Resources Grants and Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Natural and Cultural Resources Grants and Trust Fund.

(b) This fund shall consist of eighty percent (80%) of those special revenues as specified in § 19-6-301(145), there to be used by the Arkansas Natural and Cultural Resources Council for use in the acquisition, management, and stewardship of state-owned lands and other purposes as set out in §§ 15-12-101 — 15-12-103.

History. Acts 1989, No. 629, § 11.

19-5-952. Natural and Cultural Resources Historic Preservation Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Natural and Cultural Resources Historic Preservation Fund.

(b) This fund shall consist of ten percent (10%) of those special revenues as specified in of § 19-6-301(145), there to be used by the Arkansas Natural and Cultural Resources Council for providing a source of funds for the operation of the Arkansas Historic Preservation Program and the Main Street Arkansas program as set out in § 15-12-103.

History. Acts 1989, No. 629, § 11.

19-5-953. Long-Term Care Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Long-Term Care Trust Fund.

(b) This fund shall consist of all moneys and interest received from the imposition of civil penalties levied by the state on long-term care facilities found to be out of compliance with the requirements of federal or state law or regulations, there to be administered by the Director of the Department of Human Services solely for the protection of the health or property of residents of long-term care facilities, including, but not limited to, the payment for the costs of relocation of residents to other facilities, maintenance and operation of a facility pending correc-

tion of deficiencies or closure, and reimbursement of residents for personal funds lost.

History. Acts 1989, No. 629, § 11.

19-5-954. Fidelity Bond Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Fidelity Bond Trust Fund.

(b) This fund shall consist of bond premiums collected under §§ 21-2-701 et seq., there to be administered and disbursed by the Governmental Bonding Board for the use and benefit of participating governmental entities for bond claims and board expenses.

History. Acts 1989, No. 629, § 11.

19-5-955. Special Needs Trust Revolving Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Special Needs Trust Revolving Fund.

(b) Such fund shall consist of all moneys received from individuals who establish or maintain eligibility for benefits under a medical assistance program, but possess income or resources in excess of established federal eligibility requirements, and moneys received from any other source and interest income, there to be used for implementing the provisions of § 20-77-701 et seq.

History. Acts 1989, No. 629, § 11;
1995, No. 1163, § 20.

19-5-956. Tourism Development Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Tourism Development Trust Fund.

(b) This fund shall consist of those special revenues as specified in § 19-6-301(146), there to be used by the Department of Parks and Tourism exclusively for the promotion of tourism in Arkansas.

History. Acts 1989, No. 629, § 11.

19-5-957. Identification Pending Trust Fund for Local Sales and Use Taxes.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Identification Pending Trust Fund for Local Sales and Use Taxes.

(b) Such fund shall consist of money reported as local sales and use taxes collected in local taxing jurisdictions which are not immediately identifiable and money collected in local jurisdictions that have no tax, there to be used for transfers to the Local Sales and Use Tax Trust Fund when a local tax jurisdiction is identified for money and for transfers to general revenues when the total amount in this fund exceeds fifty thousand dollars (\$50,000) as set out in §§ 26-74-221 and 26-74-317, and shall also consist of vending devices sales taxes, § 26-57-1002(d)(2) and that portion of vending devices decal fees and penalties, §§ 26-57-1206 and 26-57-1208(b)(2), there to be distributed to cities and counties as provided in §§ 26-74-221(a)(2)(C)(ii) and 26-75-223(a)(2)(C)(ii).

History. Acts 1991, No. 1135, § 10;
1999, No. 1463, § 14.

19-5-958. Insurance Continuing Education Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Insurance Continuing Education Trust Fund.

(b) Such fund shall consist of certification filing fees as provided in § 23-64-306, there to be used for administering continuing education provisions for insurance agents, solicitors, consultants, and brokers as set out in § 23-64-301 et seq.

History. Acts 1991, No. 1135, § 10.

19-5-959. Petroleum Storage Tank Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Petroleum Storage Tank Trust Fund.

(b) Such fund shall consist of the petroleum environmental assurance fees as provided in § 8-7-906, all other fees assessed under § 8-7-901 et seq., gifts, grants, donations, such other funds made available by the General Assembly, the excess of a reserve of two (2) months requirements of debt service from fees in the Petroleum Storage Tank Trust Fund Revenue Bond Debt Service Fund, § 15-5-1206, and any moneys recovered by the Arkansas Department of Environmental Quality which are attributable to collections of civil penalties under § 8-7-806 or to costs under § 8-7-807 not owed the Regulated Substance Storage Tank Program Fund, there to be administered by the Director of the Arkansas Department of Environmental Quality, who shall make disbursements from the fund as authorized by § 8-7-901 et seq.

History. Acts 1991, No. 1135, § 10;
1993, No. 1073, § 10; 1997, No. 1248,
§ 16; 1999, No. 1164, § 160.

A.C.R.C. Notes. Acts 1997, No. 1219,
§ 2, provided: "Arkansas Department of

Pollution Control & Ecology' renamed to
'Arkansas Department of Environmental
Quality'.

"(a) Effective March 31, 1999, the 'Ar-
kansas Department of Pollution Control &

Ecology' or 'Department,' as it is referred to or empowered throughout the Arkansas Code Annotated, is hereby renamed. In its place, the 'Arkansas Department of Environmental Quality' is hereby established, succeeding to the general powers and responsibilities previously assigned to the Arkansas Department of Pollution Control & Ecology. The Director of the Arkansas Department of Pollution Control &

Ecology is directed to identify and revise all inter-agency agreements, financial instruments, funds, and other necessary legal documents in order to effect this change by March 31, 1999.

"(b) Nothing in this Act shall be construed as impairing the powers and authorities of the Arkansas Department of Pollution Control and Ecology prior to the effective date of the name change."

19-5-960. Private Career School Student Protection Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Private Career School Student Protection Trust Fund.

(b) Such fund shall consist of a fee to be set by the State Board of Private Career Education as provided in § 6-51-607, there to be used for paying claims and other expenses as set out in § 6-51-607.

History. Acts 1991, No. 1135, § 10.

19-5-961. Solid Waste Management and Recycling Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Solid Waste Management and Recycling Fund.

(b) Such fund shall consist of those special revenues specified in § 19-6-301(154), reimbursement of funds pursuant to § 8-6-610, federal funds which may become available, interest earnings, gifts, donations, and any other funds made available by the General Assembly, there to be administered by the Arkansas Department of Environmental Quality as set out in § 8-6-601 et seq.

History. Acts 1991, No. 1135, § 10; 1999, No. 1164, § 161.

A.C.R.C. Notes. Acts 1997, No. 1219, § 2, provided: "Arkansas Department of Pollution Control & Ecology' renamed to 'Arkansas Department of Environmental Quality'.

"(a) Effective March 31, 1999, the 'Arkansas Department of Pollution Control & Ecology' or 'Department,' as it is referred to or empowered throughout the Arkansas Code Annotated, is hereby renamed. In its place, the 'Arkansas Department of Environmental Quality' is hereby established, succeeding to the general powers and re-

sponsibilities previously assigned to the Arkansas Department of Pollution Control & Ecology. The Director of the Arkansas Department of Pollution Control & Ecology is directed to identify and revise all inter-agency agreements, financial instruments, funds, and other necessary legal documents in order to effect this change by March 31, 1999.

"(b) Nothing in this Act shall be construed as impairing the powers and authorities of the Arkansas Department of Pollution Control and Ecology prior to the effective date of the name change."

19-5-962. State Health Department Building and Local Grant Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the State Health Department Building and Local Grant Trust Fund.

(b) Such fund shall consist of that portion of local health unit fees specified in § 20-7-127, and any other moneys authorized by law, there to be used, except as provided in § 20-7-203(b), only for expansion, renovation, construction, or improvements to the State Health Department Building and for grants for construction, renovation, or other expansion of approved local health unit facilities in this state.

History. Acts 1991, No. 1135, § 10; 1995, No. 1163, § 21.

19-5-963. [Repealed.]

Publisher's Notes. This section, concerning the War Memorial Stadium Improvement and Expansion Fund, was repealed by Acts 2007, No. 1032, § 16. The section was derived from Acts 1991, No. 1135, § 10.

19-5-964. Water Resources Development Bond Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Water Resources Development Bond Fund.

(b) Such fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under § 15-22-601 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds, general revenues, and any other funds made available by the General Assembly, there to be used only to provide for payment of all or part of debt service on bonds issued under § 15-22-601 et seq., either at maturity or upon redemption prior to maturity, as administered by the Treasurer of State.

History. Acts 1991, No. 1135, § 10.

19-5-965. Water Resources Development Debt Service Reserve Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Water Resources Development Debt Service Reserve Fund.

(b) Such fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under § 15-22-601 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or

securing such bonds, general revenues, and any other funds made available by the General Assembly, there to be used only to ensure prompt payment of debt service on bonds issued under § 15-22-601 et seq., either at maturity or upon redemption prior to maturity, as administered by the Treasurer of State.

History. Acts 1991, No. 1135, § 10.

19-5-966. Water Resources Development Operation and Maintenance Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Water Resources Development Operation and Maintenance Fund.

(b) Such fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under § 15-22-601 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds, there to be used for all or a part of the operation and maintenance needs of projects financed under the provisions of § 15-22-601 et seq.

History. Acts 1991, No. 1135, § 10.

19-5-967. Water Resources Development Construction Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Water Resources Development Construction Fund.

(b) Such fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission, there to be used, pursuant to appropriation by the General Assembly, for projects developed under § 15-22-601 et seq.

History. Acts 1991, No. 1135, § 10.

19-5-968. Waste Disposal and Pollution Abatement Facilities Construction Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Waste Disposal and Pollution Abatement Facilities Construction Fund.

(b) Such fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under § 15-22-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds, there to be used for the development of projects and the payment of the costs and expenses of the issuance of the bonds.

History. Acts 1991, No. 1135, § 10.

19-5-969. Waste Disposal and Pollution Abatement Facilities Bond Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Waste Disposal and Pollution Abatement Facilities Bond Fund.

(b) Such fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under § 15-22-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds; general revenues; and any other funds made available by the General Assembly; there to be used only to provide for payment of all or part of debt service on bonds issued under § 15-22-701 et seq., either at maturity or upon redemption prior to maturity, as administered by the Treasurer of State.

History. Acts 1991, No. 1135, § 10.

19-5-970. Waste Disposal and Pollution Abatement Facilities Debt Service Reserve Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Waste Disposal and Pollution Abatement Facilities Debt Service Reserve Fund.

(b) Such fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under § 15-22-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds, general revenues, and any other funds made available by the General Assembly; there to be used only to ensure prompt payment of debt service on bonds issued under § 15-22-701 et seq., either at maturity or upon redemption prior to maturity, as administered by the Treasurer of State.

History. Acts 1991, No. 1135, § 10.

19-5-971. Waste Disposal and Pollution Abatement Facilities Operation and Maintenance Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Waste Disposal and Pollution Abatement Facilities Operation and Maintenance Fund.

(b) Such fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under § 15-22-701 et seq., in amounts or

portions as set forth in the resolution or trust indenture authorizing or securing such bonds, there to be used for all or a part of the operation and maintenance of the projects financed under § 15-22-701 et seq.

History. Acts 1991, No. 1135, § 10.

19-5-972. Special State Assets Forfeiture Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Special State Assets Forfeiture Fund.

(b) Such fund shall consist of revenues as provided in § 5-64-505(i)(1)(B)(iv) and any other revenues as may be provided by law, there to be administered through rules and regulations established by the Arkansas Drug Director and distributed by the Arkansas Alcohol and Drug Abuse Coordinating Council in accordance with the intent and purposes of § 5-64-101 et seq.

History. Acts 1991, No. 1135, § 10; 1999, No. 1120, § 6.

A.C.R.C. Notes. Acts 1999, No. 1120, § 1, provided: "As stated in the comment to section 505 of the Uniform Controlled Substances Act, 'Effective law enforcement demands that there be a means of confiscating the vehicles and instrumentalities used by drug traffickers in committing violations under this act. The reasoning is to prevent their use in the commission of subsequent offenses involving transportation or concealment of controlled substances and to deprive the drug trafficker of needed mobility.' The General Assembly recognizes the importance of asset forfeiture as a means to confront drug trafficking. However, the General Assembly also recognizes that under the system that existed prior to the enactment of this act, the lack of uniformity and accountability in forfeiture procedures across the state has undermined confidence in the system. As the United States Supreme Court has stated, 'Forfeiture provisions are powerful weapons in the war on crime; like any such weapons, their impact can be devastating when used unjustly.' In order to alleviate the problems resulting from the lack of uniformity and accountability, the General Assembly has determined that time limits for initiating forfeiture proceedings and stricter controls over forfeited property

will help alleviate such problems while strengthening forfeiture as a vital weapon against drug trafficking. Specifically, it is the intent of § 5-64-505(a) that there be no forfeitures based solely upon a misdemeanor possession of a controlled substance. However, if the prosecuting attorney can prove that other evidence exists to establish a basis for forfeiture, the property may be forfeited. It is the intent of § 5-64-505(d) to reduce the conflict between state and federal authorities over seizures executed by state law enforcement officers. It is the intent of § 5-64-505(h) to allow law enforcement agencies and drug task forces to maintain forfeited property for official use, provided that the final order disposing of such property defines the legal entity that is responsible for such property. Section 5-64-505(i)(1)(D) governs those situations in which a seizure results in the forfeiture of money and or property in excess of two hundred fifty thousand dollars (\$250,000). It is the specific intent of the General Assembly that forfeiture proceedings not be structured in such a way as to defeat the General Assembly's intent that money or property in excess of two hundred fifty thousand dollars (\$250,000) be transferred to the Special State Assets Forfeiture Fund. It is determined that such fund can best be used to combat drug trafficking statewide."

19-5-973. Public Facilities Construction Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Public Facilities Construction Fund.

(b) Such fund shall consist of the remainder of the proceeds from the sale of certificates of indebtedness as provided in § 22-3-1214, there to be used only for the redemption of the 1977 bonds and the 1979 bonds and for the construction of buildings authorized under § 22-3-1201 et seq.

History. Acts 1991, No. 1135, § 10.

19-5-974. Higher Education Projects Development Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Higher Education Projects Development Fund.

(b) Such fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Development Finance Authority and revenues derived from any project financed under the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds, there to be used to provide for the development of projects at state institutions of higher education and the payment of project costs and expenses of the issuance of bonds as set out in the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq.

History. Acts 1991, No. 1135, § 10.

19-5-975. College Savings Bond Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the College Savings Bond Fund.

(b) Such fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Development Finance Authority and revenues derived from any project financed under the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds; general revenues; and any other funds made available by the General Assembly; there to be used only to provide for payment of all or a part of debt service on bonds issued under the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq., either at maturity or upon redemption prior to maturity, as administered by the Treasurer of State.

History. Acts 1991, No. 1135, § 10.

19-5-976. College Savings Debt Service Reserve Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the College Savings Debt Service Reserve Fund.

(b) Such fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Development Finance Authority and revenues derived from any project financed under the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds; general revenues; and any other funds made available by the General Assembly; there to be used only to ensure prompt payment of debt service on bonds issued under the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq., either at maturity or upon redemption prior to maturity, as administered by the Treasurer of State.

History. Acts 1991, No. 1135, § 10.

19-5-977. Home Delivered Meal Fund for the Elderly.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a new fund to be known as the Home Delivered Meal Fund for the Elderly, and the Treasurer of State shall credit to the fund the amount certified each quarter in accordance with § 26-51-432(b) [repealed].

(b) The fund shall be held as trust funds in interest-bearing accounts only.

(c) All interest earned on the accounts shall be credited to the fund to be used for the purpose provided in § 26-51-432 [repealed].

(d) Moneys in the fund shall be distributed to the Division of Aging and Adult Services of the Department of Human Services, from the Treasurer of State and distributed to the eight (8) area agencies on aging based on the Division of Aging and Adult Services funding formula.

History. Acts 1991, No. 172, § 3.

tive beginning with returns for the 1991

Publisher's Notes. Acts 1991, No. 172,
§ 5 provided that the act shall be "effec-

income year."

19-5-978. Inventors' Assistance Program Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Inventors' Assistance Program Fund.

(b) Such fund shall consist of all moneys received by the Center for Prototype Development and Emerging Technologies to be developed and operated by the University of Arkansas at Little Rock for implementation of the Inventors' Assistance Act, § 15-4-1401 et seq., and all fees received pursuant to § 15-4-1401 et seq., there to be used for the implementation of § 15-4-1401 et seq.

(c) Any amount in the fund not directly needed for implementation of § 15-4-1401 et seq. shall be transferred to the General Revenue Fund Account of the State Apportionment Fund.

History. Acts 1993, No. 1073, § 11.

19-5-979. Landfill Post-Closure Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Landfill Post-Closure Trust Fund".

(b) This fund shall consist of those special revenues as specified in § 19-6-301(167), federal funds, interest earned, and any gifts or donations, there to be used solely for the administration of and for landfill post-closure corrective action as administered by the Arkansas Department of Environmental Quality as set out in § 8-6-1001 et seq., and shall not be appropriated for any other purpose.

History. Acts 1993, No. 1073, § 11; 1997, No. 1248, § 17; 1999, No. 1164, § 162; 2005, No. 25, § 1.

A.C.R.C. Notes. Acts 1997, No. 1219, § 2, provided: "Arkansas Department of Pollution Control & Ecology" renamed to 'Arkansas Department of Environmental Quality'.

"(a) Effective March 31, 1999, the 'Arkansas Department of Pollution Control & Ecology' or 'Department,' as it is referred to or empowered throughout the Arkansas Code Annotated, is hereby renamed. In its place, the 'Arkansas Department of Environmental Quality' is hereby established, succeeding to the general powers and responsibilities previously assigned to the Arkansas Department of Pollution Con-

trol & Ecology. The Director of the Arkansas Department of Pollution Control & Ecology is directed to identify and revise all inter-agency agreements, financial instruments, funds, and other necessary legal documents in order to effect this change by March 31, 1999.

"(b) Nothing in this Act shall be construed as impairing the powers and authorities of the Arkansas Department of Pollution Control and Ecology prior to the effective date of the name change."

Amendments. The 2005 amendment, in (b), inserted "solely" preceding "for the administration of" and added "and shall not be appropriated for any other purpose" to the end.

19-5-980. Waste Tire Grant Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Waste Tire Grant Fund.

(b) This fund shall consist of those special revenues specified in § 19-6-301(165), any designated federal funds, gifts, donations, and earned interest, there to be used for grants and administrative expenses of the waste tire program as administered by the Arkansas Department of Environmental Quality as set out in § 8-9-401 et seq.

History. Acts 1993, No. 1073, § 11; 1999, No. 1164, § 163.

A.C.R.C. Notes. Acts 1997, No. 1219, § 2, provided: "Arkansas Department of Pollution Control & Ecology" renamed to

'Arkansas Department of Environmental Quality'.

"(a) Effective March 31, 1999, the 'Arkansas Department of Pollution Control & Ecology' or 'Department,' as it is referred

to or empowered throughout the Arkansas Code Annotated, is hereby renamed. In its place, the 'Arkansas Department of Environmental Quality' is hereby established, succeeding to the general powers and responsibilities previously assigned to the Arkansas Department of Pollution Control & Ecology. The Director of the Arkansas Department of Pollution Control & Ecology is directed to identify and revise

all inter-agency agreements, financial instruments, funds, and other necessary legal documents in order to effect this change by March 31, 1999.

"(b) Nothing in this Act shall be construed as impairing the powers and authorities of the Arkansas Department of Pollution Control and Ecology prior to the effective date of the name change."

19-5-981. [Repealed.]

Publisher's Notes. This section, concerning the School Vehicle Insurance Reserve Trust Fund, was repealed by Acts

2007, No. 738, § 9. The section was derived from Acts 1993, No. 1073, § 11.

19-5-982. Arkansas Military War Veterans Monument Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Military War Veterans Monument Fund.

(b) This fund shall consist of gifts, grants, and donations from individuals and organizations, there to be used exclusively for constructing and erecting a military war veterans monument as set out in § 22-3-219.

History. Acts 1993, No. 1073, § 11.

19-5-983. Land Reclamation Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Land Reclamation Fund.

(b)(1) This fund shall consist of open-cut mining civil penalties and bond forfeiture amounts, quarry operation reclamation, operation, and safe closure fees, fines, and bond forfeitures, gifts, grants, donations, and such other funds as may be made available by the General Assembly, including all interest earned on moneys in the fund.

(2) The fund shall be used for the reclamation of affected lands as administered by the Arkansas Department of Environmental Quality as set out in § 15-57-301 et seq. and for contract awards for affected lands as required by the Arkansas Quarry Operation, Reclamation, and Safe Closure Act, § 15-57-401 et seq.

History. Acts 1993, No. 1073, § 11; 1999, No. 1164, § 164; 1999, No. 1463, § 15.

A.C.R.C. Notes. Acts 1997, No. 1219, § 2, provided: "'Arkansas Department of Pollution Control & Ecology' renamed to

'Arkansas Department of Environmental Quality'.

"(a) Effective March 31, 1999, the 'Arkansas Department of Pollution Control & Ecology' or 'Department,' as it is referred to or empowered throughout the Arkansas

Code Annotated, is hereby renamed. In its place, the 'Arkansas Department of Environmental Quality' is hereby established, succeeding to the general powers and responsibilities previously assigned to the Arkansas Department of Pollution Control & Ecology. The Director of the Arkansas Department of Pollution Control & Ecology is directed to identify and revise

all inter-agency agreements, financial instruments, funds, and other necessary legal documents in order to effect this change by March 31, 1999.

"(b) Nothing in this Act shall be construed as impairing the powers and authorities of the Arkansas Department of Pollution Control and Ecology prior to the effective date of the name change."

19-5-984. Department of Workforce Services Special Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Department of Workforce Services Special Fund".

(b)(1) This fund shall consist of unemployment compensation contribution interest and penalty payments collected pursuant to §§ 11-10-716 — 11-10-723, and interest and penalty payments on overpayments collected under § 11-10-532(c) and (d).

(2) The fund shall be used for refunds of interest and penalties erroneously paid and such other additional purposes necessary to the proper administration of the Department of Workforce Services Law, § 11-10-101 et seq., as determined by the Director of the Department of Workforce Services as set out in § 11-10-532(c) and (d) and §§ 11-10-716 — 11-10-723.

(c) The director shall report to the Legislative Council on a quarterly basis on all uses of the fund.

History. Acts 1993, No. 1073, § 11; 1999, No. 1463, § 16; 2005, No. 4, § 1; 2007, No. 490, § 17; 2007, No. 1032, § 17; 2007, No. 1201, § 17.

Amendments. The 2005 amendment added (c).

The 2007 amendment by No. 490 substituted "Department of Workforce Services Special Fund" for "Employment Security Special Fund" in the section heading and (a); substituted "and interest and penalty payments on overpayments

collected under § 11-10-532(c) and § 11-10-532(d)" for "and the proceeds of the one-twentieth of one percent (.05%) stabilization tax, § 11-10-706(f)" in (b)(1); and substituted "Department of Workforce Services as set out in § 11-10-532(c) and (d) and" for "Arkansas Employment Security Department as set out in" in (b)(2).

The 2007 amendment by identical acts Nos. 1032 and 1201 substituted "11-10-723" for "11-10-722" twice in (b).

19-5-985. Arkansas Medicaid Program Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Medicaid Program Trust Fund.

(b)(1) This fund shall consist of all revenues derived from taxes levied on soft drinks sold or offered for sale in Arkansas as provided in § 26-57-901 et seq., there to be used exclusively for the state match of federal funds participation under the Arkansas Medicaid Program; the additional ambulance annual fees as set out in § 20-13-212 and those special revenues as specified in §§ 19-6-301(156) and 19-6-301(236), and amounts collected under §§ 26-57-604 and 26-57-605 above the

forecasted level for insurance premium taxes set by the Chief Fiscal Officer of the State under § 10-3-1404(a).

(2) If the Arkansas Medicaid Program should be discontinued for any reason, the revenues derived from the soft drink tax levied in § 26-57-901 et seq. shall be used exclusively to provide services to Arkansas residents comparable to the services now provided under the Arkansas Medicaid Program.

History. Acts 1993, No. 1073, § 11; 1994 (2nd Ex. Sess.), No. 27, § 3; 1997, No. 1248, § 18; 2007, No. 1201, § 18.

A.C.R.C. Notes. Acts 1994 (2nd Ex. Sess.), No. 27, § 4, provided: "It is the purpose and intent of this act to assure that the revenues derived from the tax levied on soft drinks in Arkansas Code § 26-57-901 will never become general revenues of the state but will be used exclusively for matching federal funds available to the state for the Arkansas Medicaid Program or in the event the

Arkansas Medicaid Program is discontinued for any reason, such revenues will be used exclusively to provide to Arkansas residents those kinds of services now provided by the Arkansas Medicaid Program."

Amendments. The 2007 amendment by identical acts Nos. 1032 and 1201, in (b)(1), inserted "and subdivision (236)," added "and amounts collected ... under § 10-3-1404(a)" at the end, and made a related change.

19-5-986. Arkansas State Parks Trust Fund.

(a) There is hereby created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas State Parks Trust Fund, there to be used by the State Parks, Recreation, and Travel Commission as appropriations are available. The commission shall annually expend at least ninety percent (90%) of the funds available for the purpose of development, preservation, and protection of the infrastructure in the existing state parks of Arkansas.

(b) The fund shall consist of severance taxes collected from diamond mining pursuant to § 26-58-107.

History. Acts 1993, No. 1156, § 1; 1995, No. 1163, § 22; 1999, No. 15, § 3.

19-5-987. Interstate Alternative Fuels Refund Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Interstate Alternative Fuels Refund Fund.

(b) This fund shall consist of the amount, estimated quarterly, which is transferred monthly from gross alternative fuel tax collections, there to be used to pay refunds to licensed interstate users and licensed IFTA carrier users of alternative fuels as provided by law and as set out in § 26-62-210.

History. Acts 1995, No. 1163, § 23.

Cross References. Definition of "IFTA carrier", § 26-62-102(7).

19-5-988. [Repealed.]

Publisher's Notes. This section, concerning the Health Resources Commission Fund, was repealed by Acts 2001, No.

1646, § 9. The section was derived from Acts 1995, No. 1163, § 23.

19-5-989. Law Enforcement Officers' Memorial Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Law Enforcement Officers' Memorial Fund.

(b) This fund shall consist of gifts, grants, and donations from individuals and organizations, there to be used exclusively to finance the construction of the memorial as set out in § 22-3-216.

History. Acts 1995, No. 1163, § 23.

19-5-990. Soybean Board Escrow Account Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Soybean Board Escrow Account Trust Fund.

(b) This fund shall consist of those moneys required for the payment of refunds in such amounts and for such time periods as is required by the Secretary of Agriculture of the United States or as is authorized by § 2-20-401 et seq., and determined by the Arkansas Soybean Promotion Board.

History. Acts 1995, No. 1163, § 23.

19-5-991. Interstate Motor Fuel Tax Refund Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Interstate Motor Fuel Tax Refund Fund.

(b) This fund shall consist of the amount, estimated quarterly, which is transferred monthly from gross motor fuel taxes and gross special motor fuel tax collections, there to be used to pay refunds to interstate users of motor fuels and special motor fuels as set out in §§ 26-55-714 and 26-56-215.

History. Acts 1995, No. 1163, § 23.

19-5-992. Mining Reclamation Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Mining Reclamation Trust Fund.

(b) This fund shall consist of all forfeitures collected under § 15-58-101 et seq. and interest earned on the fund, there to be used only to accomplish reclamation of land covered by forfeitures of performance bonds for surface coal mining.

History. Acts 1997, No. 1248, § 19.

Cross References. Performance bonds, § 15-58-509.

19-5-993. State Administration of Justice Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the State Administration of Justice Fund.

(b)(1) This fund shall consist of court costs and fees as set out in §§ 16-10-303, 16-10-305, 16-14-105 [Repealed], 16-17-705, and 21-6-403, and those special revenues from real estate transfer taxes as set out in § 19-6-301(117).

(2) This fund shall be used for trial court staff as set out in § 16-10-133 and for the distribution of revenue as set out in § 16-10-310.

History. Acts 1997, No. 1248, § 19;
1999, No. 1463, § 17.

19-5-994. Arkansas Fire and Police Pension Guarantee Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Fire and Police Pension Guarantee Fund.

(b) This fund shall consist of a portion of the taxes levied on insurers or any other state funds designated for support of fire and police retirement programs, there to be used for those purposes as set out in § 24-11-209.

History. Acts 1997, No. 1248, § 19.

19-5-995. Uniform Tax Rate Trust Fund.

(a) There is hereby created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Uniform Tax Rate Trust Fund.

(b) The fund shall consist of those moneys received from local governments and transmitted to the State Treasury as required by Arkansas Constitution, Amendment 74, and shall be used for such purposes as set out therein.

(c) The Auditor of State shall issue warrants drawn from the fund as requested by vouchers submitted by the Treasurer of State upon certification by the Chief Fiscal Officer of the State that funds will be available when the warrants are presented for payment.

(d) The Treasurer of State may voucher a single warrant payable to the Treasurer of State for the purpose of distributing funds to multiple payees from the fund. Documentation shall accompany the voucher indicating the payees, amount, and account numbers to which the distribution is to be made.

History. Acts 1997, No. 860, § 2; 1999, No. 1463, § 18.

A.C.R.C. Notes. References to “this chapter” in subchapters 1-8 and 10, and

§§ 19-5-901 to 19-5-994 may not apply to this section which was enacted subsequently.

19-5-996. [Repealed.]

Publisher’s Notes. This section, concerning Uniform Tax Rate Trust Fund — Warrants, was repealed by Acts 1999, No.

1463, § 28. The section was derived from Acts 1997, No. 860, § 3.

19-5-997. Center for Rural Arkansas Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Center for Rural Arkansas Trust Fund.

(b) This fund shall consist of those funds that may be received from private, foundation, and corporate sources and funds provided by the General Assembly to be used to finance the appropriation made by this act for the Center for Rural Arkansas. The Department of Rural Services shall only transfer the interest earnings from the fund annually to finance the appropriations made for its matching grant programs with the principal amount to remain in the fund.

History. Acts 1997, No. 1279, § 9; 1999, No. 935, § 7.

A.C.R.C. Notes. References to “this chapter” in subchapters 1-8 and 10, and

§§ 19-5-901 to 19-5-994 may not apply to this section which was enacted subsequently.

19-5-998. Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund.

(a) **FUND CREATED.**

(1) There is hereby created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the “Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund” to consist of funds transferred therein from the Remedial Action Trust Fund and such other funds as are made available by law.

(2) The fund shall be used by the Arkansas Department of Environmental Quality to defray the costs of developing and implementing a plan for the disposal of abandoned agricultural pesticides and plant regulators.

(b) **INTENT OF FUND.** The General Assembly intends to provide a method for disposal of agricultural pesticides which have been abandoned due to a change of ownership of the real property or a change in agricultural practices in a region of the state.

(c) **DEFINITIONS.** As used in this section:

(1) “Abandoned” means chemicals which are no longer used and for which there is no planned use;

(2) “Agricultural pesticide” means any substance or mixture of substances:

(A)(i) Intended for preventing, destroying, repelling or mitigating any pests; or

(ii) Intended for use as a plant regulator, defoliant or desiccant; and

(B) Intended to be used as a spray adjuvant; and

(3)(A) “Plant regulator” means any substance or mixture of substances intended through physiological action for accelerating or retarding the rate of growth or rate of maturation or for otherwise altering the behavior of plants or the produce thereof.

(B) The term shall not include substances to the extent that they are intended as plant nutrients, trace elements, nutritional chemicals, plant inoculants, or soil amendments.

History. Acts 1999, No. 420, §§ 3-5. cultural pesticide disposal, § 8-7-1201 et seq.
Cross References. Abandoned agri-

19-5-999. Individual Development Account Trust Fund.

(a) There is hereby created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund for the Department of Workforce Services to be designated the “Individual Development Account Trust Fund”.

(b) This fund shall consist of Transitional Employment Assistance Program, § 20-6-401, funds.

(c) It shall be used for the purposes set forth in § 20-86-101 et seq.

History. Acts 1999, No. 1217, § 14; Services” for “Department of Human Services” in (a).
2007, No. 252, § 6.

Amendments. The 2007 amendment substituted “Department of Workforce **Cross References.** Family Savings Initiative Act, § 20-86-101 et seq.

SUBCHAPTER 10 — MISCELLANEOUS FUNDS

SECTION.

- 19-5-1001. Publication Development and Resale Revolving Fund.
- 19-5-1002. Motor Vehicle Acquisition Revolving Fund.
- 19-5-1003. Historic Preservation Revolving Loan Fund.
- 19-5-1004. General Revenue Allotment Reserve Fund.
- 19-5-1005. General Improvement Fund.
- 19-5-1006. Disaster Assistance Fund.
- 19-5-1007. Special Military Fund.
- 19-5-1008. Armory Construction Fund.
- 19-5-1009. Miscellaneous Revolving Fund.
- 19-5-1010. Property Sales Holding Fund.
- 19-5-1011. Crime Information System Fund.
- 19-5-1012. [Repealed.]
- 19-5-1013. Merit Adjustment Fund.
- 19-5-1014. [Repealed.]

SECTION.

- 19-5-1015. Child Support Enforcement Fund.
- 19-5-1016. Rural Fire Protection Revolving Fund.
- 19-5-1017. Property Reappraisal Revolving Fund.
- 19-5-1018. Higher Education Building Maintenance Fund.
- 19-5-1019. County Solid Waste Management System Aid Fund.
- 19-5-1020. Department of Human Services Renovation Fund.
- 19-5-1021. White River Navigation Fund.
- 19-5-1022. Helena Harbor Port Project Fund.
- 19-5-1023. Special account for youth services centers.
- 19-5-1024. Tax Division Fund — Public Service Commission.
- 19-5-1025. Department of Human Ser-

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- vices Consolidated Cost Revolving Fund.
- 19-5-1026. Arkansas Adult Probation Commission Fund.
- 19-5-1027. Environmental Education Fund.
- 19-5-1028. Abandoned Mine Reclamation Fund.
- 19-5-1029. Surface Coal Mining Operation Fund.
- 19-5-1030. Lead-Based Paint-Hazard Fund.
- 19-5-1031. Solid Waste Performance Bond Fund.
- 19-5-1032. Future Operations Reserve Fund.
- 19-5-1033. [Repealed.]
- 19-5-1034. Juvenile Detention Facilities Operating Fund.
- 19-5-1035. [Repealed.]
- 19-5-1036. Research Development Fund.
- 19-5-1037. [Repealed.]
- 19-5-1038. Revenue Local Tax Revolving Fund.
- 19-5-1039. Rural Health Services Revolving Fund.
- 19-5-1040. Rural Medical Clinic Revolving Loan Fund.
- 19-5-1041. City-County Tourist Facilities Aid Fund.
- 19-5-1042. Arkansas Water Resources Cost Share Revolving Fund.
- 19-5-1043. Drug Abuse Prevention and Treatment Fund.
- 19-5-1044. Law Enforcement and Prosecutor Drug Enforcement Training Fund.
- 19-5-1045. County Jail Reimbursement Fund.
- 19-5-1046. Arkansas Building Authority Maintenance Fund.
- 19-5-1047. Arkansas Medicaid Rebate Program Revolving Fund.
- 19-5-1048. Quality Management State Agency Training Fund.
- 19-5-1049. [Repealed.]
- 19-5-1050. Child Welfare Compliance and Oversight Fund.
- 19-5-1051. Parks and Tourism Outdoor Recreation Grants Fund.
- 19-5-1052. Justice Building Fund.
- 19-5-1053. Trial Expense Assistance Fund.
- 19-5-1054. Cities in School Fund.
- 19-5-1055. Department of Information Systems Revolving Fund.

SECTION.

- 19-5-1056. Information Technology Reserve Fund.
- 19-5-1057. [Repealed.]
- 19-5-1058. [Repealed.]
- 19-5-1059. Technology Equipment Revolving Loan Fund.
- 19-5-1060. Major Industry Facilities Incentive Fund.
- 19-5-1061. Public Defender Fund.
- 19-5-1062. [Repealed.]
- 19-5-1063. Emergency Medical Services Revolving Fund.
- 19-5-1064. Building Trades Revolving Fund.
- 19-5-1065. [Repealed.]
- 19-5-1066. Nursing Student Scholarship Fund.
- 19-5-1067. Geology Map Resale Revolving Fund.
- 19-5-1068. County Road Construction and Maintenance Revolving Fund.
- 19-5-1069. Arkansas Water Resources Cost Share Revolving Fund.
- 19-5-1070. Arkansas Agricultural Marketing Grants Fund.
- 19-5-1071. Wastewater Licensing Fund.
- 19-5-1072. Telecommunications and Information Technology Fund.
- 19-5-1073. Higher Education Classified Employee Salary Adjustment Fund.
- 19-5-1074. Information Network of Arkansas Fund.
- 19-5-1075. Small City Street Fund.
- 19-5-1076. Higher Education Tuition Adjustment Fund.
- 19-5-1077. Administrative Services — Client Specific Emergency Services Revolving Fund Paying Account.
- 19-5-1078. EMS Enhancement Revolving Fund.
- 19-5-1079. [Repealed.]
- 19-5-1080. Highway Safety Special Fund.
- 19-5-1081. District Court Judge and District Court Clerk Education Fund.
- 19-5-1082. Court Reporter's Fund.
- 19-5-1083. Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Program Fund.
- 19-5-1084. Waterworks Operators Licensing Fund.

SECTION.

- 19-5-1085. Judicial Fine Collection Enhancement Fund.
- 19-5-1086. Higher Education Consolidation Matching Fund.
- 19-5-1087. Justice Building Construction Fund.
- 19-5-1088. Bail Bondsman Board Fund.
- 19-5-1089. Health Facility Services Revolving Fund.
- 19-5-1090. Arkansas Home Inspectors Registration Fund.

SECTION.

- 19-5-1091. [Repealed.]
- 19-5-1092. [Repealed.]
- 19-5-1093, 19-5-1094. [Repealed.]
- 19-5-1095. Military Support Revolving Fund.
- 19-5-1096. Arkansas Real Property Reappraisal Fund.
- 19-5-1097. Public Roads Incentive Fund.
- 19-5-1098. Breast Cancer Research Fund.
- 19-5-1099. Breast Cancer Control Fund.

Cross References. Department of Information Systems Revolving Fund, § 25-4-121.

Information Technology Reserve Fund, § 25-4-123.

Safe Drinking Water Fund, § 15-22-1101 et seq.

Preambles. Acts 1985, No. 219 contained a preamble which read: "Whereas, the U.S. Corps of Engineers, acting pursuant to the authority of the Senate Committee on Public Works resolution dated May 25, 1967, has conducted an investigation to determine the feasibility of providing a year-round, shallow draft, navigation channel on the White River from Batesville, Arkansas to the Mississippi River; and

"Whereas, the U.S. Corps of Engineers has completed such study and has submitted a proposal to the Congress of the United States for river channel improvements on the White River in Arkansas, from Arkansas Post Channel (Mile 10) to Newport (Mile 254), to provide a channel width of 200 feet and a depth of nine feet, available 95 percent of the time, together with bank channelization and public recreational facilities to be built as a part of the project; and

"Whereas, the proposed White River project will be located in six Arkansas counties having high levels of unemployment, and would contribute significantly to the economic development and improvement of the area;

"Now, therefore ... "

Acts 1985, No. 913 contained a preamble which read: "Whereas, a study authorized in a Senate Committee on Public Works's resolution adopted May 19, 1972 by the Congress of the United States has

recommended that the Congress provide funds for the 'Mississippi River, Phillips County (Helena Harbor), Arkansas' Project, that would provide access to industrial sites within the Helena Port by providing a 300-foot-wide, 2.25-mile-long navigation channel that would provide 250 acres of flood-free fill for harbor development, together with accompanying recreational facilities consisting of an overlook park to provide the populace with an esthetic view of the Mississippi River; and

"Whereas, the Helena Harbour Port Project would be located in an area of this State having one of the highest unemployment rates, and the development of this Project would be of extreme benefit to the economy and employment in Eastern Arkansas, which would benefit the industrial and agricultural economy of the entire State;

"Now, therefore ... "

Effective Dates. Acts 1961 (1st Ex. Sess.), No. 9, § 6: approved Sept. 8, 1961. Emergency clause provided: "It has been found and determined by the General Assembly that the student population of the Training School for Girls is annually increasing; that the present facilities were designed to accommodate 40 girls; that there has been as high as 82 girls committed to the Training School for Girls; that an additional dormitory is required to alleviate the over crowding of the present and future students; that the water supply has at times been determined unsafe for drinking; that an adequate water supply is required for the general health and well being of the students and staff; and that the immediate passage of this Act is necessary to provide funds for the construction and equipping of the new dormi-

tory, and to provide an adequate water supply. Therefore, an emergency is declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after its passage."

Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1975, No. 230, § 6: Feb. 10, 1975. Emergency clause provided: "It is hereby found and determined by the Seventieth General Assembly that due to inflationary pressures in the economy, participation by the various state agencies in the Marketing and Redistribution Program has been minimal, causing income to be below a level that would sustain operation; and in order for the Marketing and Redistribution Section to operate at a level of maximum efficiency, additional funding is necessary to continue this program and in order to improve the marketing and redistribution of certain inventories classified as miscellaneous or junk, proper accounting and administrative controls must be maintained to insure maximum utilization of the State's assets, then the immediate passage of this Act is necessary. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after February 10, 1975."

Acts 1975, No. 868, § 17: July 1, 1975. Emergency clause provided: "It is hereby found and determined by the Seventieth General Assembly that the amendments to the Revenue Stabilization Law are es-

sential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1975."

Acts 1977, No. 825, § 3: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the General Assembly that Subsection (L) of Section 7 of the Revenue Stabilization Law of Arkansas requires amending to conform with legislation for effective funding State Employees Worker's Compensation and Unemployment Compensation Claims, therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1977."

Acts 1977, No. 955, § 20: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1977."

Acts 1979, No. 1013, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the Revenue Stabilization Law of Arkansas require amending to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1979, No. 1115, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the 72nd General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall

be in full force and effect from and after July 1, 1979."

Acts 1980 (1st Ex. Sess.), No. 1, § 5: Jan. 23, 1980. Emergency clause provided: "It is hereby found and determined by the Seventy Second General Assembly, meeting in Extraordinary Session, that the promulgation of rules regarding the depositing of withholding taxes will result in a windfall of moneys to the State; that without immediate remedies every general revenue supported program will receive an extraordinary amount of funds which will be impossible to sustain throughout this biennium; and that even with the windfall of funds, certain commitments will still remain unmet. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1980 (1st Ex. Sess.), No. 39, § 3: Jan. 25, 1980. Emergency clause provided: "It is hereby found and determined by the 72nd General Assembly, meeting in Extraordinary Session, that by mistake, Act 24 of 1979 was not provided moneys with which to fulfill the State's commitments to counties on account of trial expenses and that without this assistance, certain counties would suffer severe financial hardships. Therefore, an emergency is hereby declared to exist and this Act being necessary to protect the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1981, No. 938, § 22: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 750 of 1973, the Revenue Stabilization Law are essential to the continued financial operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1981."

Acts 1983, No. 141, § 8: Feb. 10, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly that the Marketing and Redistribution Section of the Department of Finance and Administra-

tion provides services essential to the effective efficient operation of state government by providing a means of distribution of surplus property; that the buildings and grounds used by such section have become inadequate to the extent that the operations of such section are greatly impaired; that suitable new property is currently available for purchase; that the provisions of this Act provide the moneys necessary for such purchase; that the delay in the effective date of this Act could result in the delay of purchasing the property; that such delay could result in increased cost of said property; and that such increased cost would thereby result in irreparable harm to the proper administration and provision of essential governmental services. Therefore, an emergency is hereby declared to exist and this Act, being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

Acts 1985, No. 64, § 5: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in force and effect from and after July 1, 1985."

Acts 1985, No. 219, § 4: Feb. 28, 1985. Emergency clause provided: "It is hereby found and determined by the General Assembly that the White River Navigation project, if implemented, would provide improvements to navigation on the White River vital to the economic welfare and economy of this State, and that it is immediately necessary to establish a White River Navigation Project Fund, through which monies may be provided by the General Assembly to be available to provide necessary State funds that may be required in connection with such project under federal laws which may require State fund participation in the cost of the Project as a condition precedent to its implementation, and that the immediate passage of this Act is necessary to accomplish such purposes. Therefore, an emer-

gency is hereby declared to exist and this Act, being immediately necessary for the preservation of the public peace, health, and safety, shall be in full force and effect from and after its passage and approval."

Acts 1985, No. 352, § 3: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, that the transfer of funds authorized by this Act provided a mechanism to help alleviate the detrimental effects of Ad Valorem tax collection shortfalls and the resulting effect that the provisions of this Act will provide a more even flow of funds to continue said operations. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1985, No. 603, § 8: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1985 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1985 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1985, No. 719, § 4: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1985, is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1985, could work irreparable harm upon the proper administration and providing

of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1985, No. 888, § 26: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1985. Provided, however, that Sections 18, 20 and 21 of this Act shall become effective from and after the passage and approval of this Act." Approved Apr. 15, 1985.

Acts 1985, No. 913, § 4: Apr. 15, 1985. Emergency clause provided: "It is hereby found and determined by the General Assembly that the development of an improved harbor on the Mississippi River at Helena, which has been recommended by the U.S. Corps of Engineer pursuant to a study authorized by the Congress of the United States, is needed to improve the economy of this State and to relieve unemployment and to provide improved economic conditions in the Eastern Arkansas area, which would benefit the economy of the entire State; that the obtaining of an improved harbor on the Mississippi River for the movement of Arkansas' agricultural, forest, timber, and industrial products would provide economic benefits not only to Eastern Arkansas but to the entire State, and that the immediate passage of this Act is necessary to establish a Fund into which monies may be deposited, to be available in the event of the enactment by the Congress of the United States of legislation authorizing the U.S. Corps of Engineers to proceed with such project in the near future. Therefore, an emergency is hereby declared to exist and this Act, being immediately necessary for the preservation of the public peace, health, and welfare, shall be in full force and effect from and after its passage and approval."

Acts 1985, No. 986, § 6: July 1, 1985.

Acts 1985 (1st Ex. Sess.), No. 5, § 3: July 1, 1985. Emergency clause provided:

"It is hereby found and determined by the Seventy-Fifth General Assembly, meeting in Extraordinary Session, that various appropriation enacted by the General Assembly could have the effect of placing the Constitutional and Fiscal Agencies Fund in an unsound financial condition and that the mechanism provided for in this Act will help to alleviate such conditions and maintain the financial integrity of the State. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1987, No. 928, § 16: July 1, 1987. Emergency clause provided: "It is hereby found and determined by the Seventy-Sixth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1987."

Acts 1989, No. 402, § 7: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that current State accounting and budgetary procedures cause considerable expense to and place undo restrictions on Institutions of Higher Education; that the recovery of general revenue fund balances from the Vocational Technical Schools and the State Scholarship Assistance Grants Program restrict educational opportunities for the citizens of this State; and that the provisions of this Act will remedy such situations. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1989."

Acts 1989 (3rd Ex. Sess.), No. 77, § 12: Nov. 17, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly, meeting in Third Extraordinary Session, that this act is necessary to prohibit the unnecessary incarceration of juveniles, to prohibit such juveniles from being treated as criminals, to place such juveniles under proper care, and to pro-

hibit juveniles from associating with hardened adult criminals; and that the immediate passage and approval of this act is necessary for the protection of juveniles. Therefore, an emergency is hereby declared to exist and this act being necessary for the preservation and protection of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1991, No. 644, § 9: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1991 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1991 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1991, No. 1023, § 9: Apr. 8, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly that this act establishes the Arkansas Medicaid Rebate Trust Fund; that this fund is to consist of monies received by the Department of Human Services in the form of rebates from drug manufacturers; that establishing this rebate program immediately is in the best interests of this state; and that this act should be effective immediately. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1991, No. 1135, § 20: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that

in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1991, No. 1166, § 13: Apr. 10, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly of the State of Arkansas that there is a need to implement quality management in state government and provide a method to document and analyze quality management projects. Therefore, to ensure that state government services are provided in an efficient manner, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety, shall be in full force and effect from and after its passage and approval."

Acts 1992 (1st Ex. Sess.), No. 21, § 11: Mar. 4, 1992. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly meeting in First Extraordinary Session, that the provisions of this Act are of critical importance to the provisions of governmental goods and services to the people of the State of Arkansas, and to provide sufficient funding for unique opportunities in the economic development in the State of Arkansas. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after its passage and approval."

Acts 1992 (1st Ex. Sess.), No. 23, § 11: Mar. 4, 1992. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly meeting in First Extraordinary Session, that the provisions of this Act are of critical importance to the State's effort to restructure the child welfare service system. Be it further determined, that the Child Welfare Compliance and Oversight Committee as provided for herein, should act to insure that the appropriations, funds, personnel and any other provisions concern-

ing the restructuring of the child welfare system are spent, utilized and administered in accordance with law and with the intent of enhancing the quality and availability of services provided the children of this State. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1993, No. 728, § 53: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 957, § 14: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 1073, § 35: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-

Ninth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 1223, § 21: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 1239, § 125: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the

public peace, health and safety, Section 119 shall be in full force and effect from and after the date of passage and approval and the remainder of the Act shall be in full force and effect from and after July 1, 1993." Acts 1993, No. 1239, § 119, approved Apr. 20, 1993.

Acts 1995, No. 737, § 16: Mar. 22, 1995. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that advanced communications and information technology is having a profound impact on the fields of education and medicine; that the purpose of this act is to coordinate and enhance our state's effort to utilize advanced communications and information technology; and that this act is immediately necessary in order for the committees created by the act to begin their work. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1995, No. 1078, § 12: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1995 is essential to the operation of the agency or institution of higher education for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1995 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1995, No. 1163, § 35: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date

of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1995, No. 1185, § 40: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1995 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1995 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1995, No. 1198, § 110: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1995 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1995 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety; Section 99 shall be in full force and effect from and after the date of passage and approval and the remainder of the Act shall be in full force and effect from and after July 1, 1995."

Acts 1997, No. 788, § 36: became law without the Governor's signature. Noted Mar. 11, 1997. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the effectiveness of this act on July 1, 1997 is essential to the operation of the state court system, and that in the event of an extension of the Regular Session, the delay in the effective date of this act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental progress. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety, shall be in full force and effect from and after July 1, 1997."

Acts 1997, No. 815, § 19: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1997 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1997, No. 1248, § 43: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public

peace, health and safety Section 33 of this act shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, Section 33 shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, Section 33 shall become effective on the date the last house overrides the veto. The remaining sections of this act shall become effective from and after July 1, 1997." Acts 1997, No. 1248, § 115, effective Apr. 9, 1997.

Acts 1997, No. 1360, § 132: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1997 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety, Section 115 shall be in full force and effect from and after the date of passage and approval and the remainder of the Act shall be in full force and effect from and after July 1, 1997." Acts 1997, No. 1360, § 115, effective Apr. 17, 1997.

Acts 1999, No. 253, § 7: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that changes to funds must take effect at the time that appropriations become effective and that not do so will create confusion in the state's financial records. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 1999, No. 959, § 9: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the Constitu-

tion of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 1999, No. 1347: Apr. 12, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that the State's program for capital improvements for public roads and financing thereof is inadequate, that the economic and other benefits to the state and its people resulting from capital improvements are essential to the people of Arkansas, and that providing tax credits to taxpayers for contributions in aid of construction of public roads will encourage public and private participation and thereby promote the economic welfare of this state and its people and the public interest. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 1999, No. 1463, § 40: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 period is later than July 1, 1999 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately nec-

essary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 1999, No. 1537, § 140: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 2001, No. 1308, § 16: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2001, No. 1531, § 17: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this

Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 day period is later than July 1, 2001 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2001, No. 1674, § 48: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2003 (1st Ex. Sess.), No. 55, § 43: July 1, 2003. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2003 the changes will not be timely and that the authority to transfer funds to general revenue from unclaimed property receipts are required before the end of the current fiscal year. Therefore, an emergency is declared to exist and Section 38 of

this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its passage and approval and the remainder of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2003." Acts 2003 (1st Ex. Sess.), No. 55, § 38, effective May 13, 2003.

Acts 2005, No. 2115, § 35: July 1, 2005. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2005 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2005 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2005."

Acts 2005, No. 2139, § 12: Apr. 13, 2005. Emergency clause provided: "It is found and determined by the General Assembly, that funds provided by the General Assembly for the operations of the Department of Education — Division of Public School Academic Facilities and Transportation are, due to unforeseen circumstances, insufficient for the Department of Education — Division of Public School Academic Facilities and Transportation to continue to provide essential governmental services; that the provisions of this act will provide the necessary monies for the Department of Education — Division of Public School Academic Facilities and Transportation to continue such services; and that a delay in the effective date of this Act could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and

approval. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2005, No. 2282, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2005, No. 2316, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2007, No. 1032, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1201, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is

later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1234, § 17: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2007 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2007 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate

preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2007."

Acts 2007, No. 1290, § 95: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2007 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2007 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2007."

19-5-1001. Publication Development and Resale Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Publication Development and Resale Revolving Fund.

(b) This fund shall consist of income derived from the sale of publications by the Department of Arkansas Heritage or its successor, there to be used to develop or purchase additional publications for resale.

(c) The fund shall be administered by the Central Administration Division of the Department of Arkansas Heritage or its successor.

(d) Any funds remaining in the fund from which it derives its support at the end of each fiscal year shall carry forward and be made available for the same purpose for the next fiscal year.

History. Acts 1973, No. 750, § 7; 1985, No. 888, § 9; A.S.A. 1947, § 13-523.

opment and Resale Revolving Fund, establishment, § 25-3-106.

Cross References. Publication Devel-

19-5-1002. Motor Vehicle Acquisition Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Motor Vehicle Acquisition Revolving Fund.

(b) This fund shall be used for the purpose of acquiring motor vehicles as authorized by §§ 22-8-201 — 22-8-209.

(c) The fund shall be financed by:

(1) Its proportionate share of moneys made available from the allocation of general revenues as authorized by the Revenue Stabilization Law, § 19-5-101 et seq.;

(2) Moneys made available upon the disposal of used vehicles, which moneys shall be deposited to the credit of the Motor Vehicle Acquisition Revolving Fund rather than being deposited to the owing state agency's fund;

(3) Deposits of moneys from benefiting state agencies; and

(4) Transfers from other Treasury funds and fund accounts of benefiting state agencies.

History. Acts 1973, No. 750, § 7; 1985, No. 888, § 9; A.S.A. 1947, § 13-523.

19-5-1003. Historic Preservation Revolving Loan Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Historic Preservation Revolving Loan Fund.

(b) This fund shall consist of any private funds, federal funds, any portion of real estate transfer taxes deemed appropriate by the Arkansas Historic Preservation Program, and repayment of loans made pursuant to § 13-7-501 et seq., there to be used to make loans as set out in § 13-7-501 et seq., as administered by the Arkansas Historic Preservation Program.

History. Acts 1995, No. 1163, § 24.

Publisher's Notes. Former § 19-5-1003, concerning the Indigent Health Care Fund, was repealed by Acts 1993,

No. 792, § 4. The former section was derived from Acts 1973, No. 750, § 7; 1985, No. 888, § 9; A.S.A. 1947, § 13-523; Acts 1993, No. 403, § 10.

19-5-1004. General Revenue Allotment Reserve Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "General Revenue Allotment Reserve Fund".

(b) Unless otherwise provided by law, the General Revenue Allotment Reserve Fund shall consist of:

(1) The remainder of the general revenues collected by the state after deductions as specified in § 19-5-202 have been made and which are not required to fulfill the requirements of the maximum allotments of general revenues as may be provided in the Revenue Stabilization Law, § 19-5-101 et seq., for the fiscal year in which the general revenues were collected and deposited into the State Treasury; and

(2) The portion not determined to be special revenues by § 19-6-110 of the year-end fund balances of the funds and fund accounts created in § 19-5-302, except for § 19-5-302(11)(A), and in §§ 19-5-304(2)-(7), and (10), 19-5-306, 19-5-307, 19-6-404, and 19-6-411, which fund balances are to be transferred on or before August 15 of the fiscal year next following the fiscal year during which balances accrued.

(c) Any funds that remain in the Vocational-Technical Schools Fund Account or the fund accounts created in § 19-5-304(8) at the end of a fiscal year due to the provisions of this section shall be transferred by the Chief Fiscal Officer of the State to the General Improvement Fund or its successor fund or fund accounts, there to be used exclusively to provide additional funding for appropriations for the applicable vocational and technical schools, technical institutes, or comprehensive lifelong learning centers, that are made payable from the General Improvement Fund or its successor fund or fund accounts.

(d) However, any funds that remain in the General Revenue Allotment Reserve Fund or in the funds or fund accounts subject to the provisions of this section that have been reappropriated by the General Assembly may be carried forward from one (1) fiscal year to the next, in such amounts that do not exceed the actual remaining balance of available appropriation as certified by the Chief Fiscal Officer of the State.

(e) The General Revenue Allotment Reserve Fund shall be used for such purposes as may be authorized by law.

History. Acts 1973, No. 750, § 7; 1985, No. 64, § 2; A.S.A. 1947, § 13-523; Acts 1989, No. 402, § 4; 1991, No. 1135, § 8; 1993, No. 1073, § 19; 1995, No. 1163, § 25; 1999, No. 253, § 3; 2005, No. 2139, § 6.

Amendments. The 2005 amendment inserted "and (10)" in (b)(2) and made a related change.

19-5-1005. General Improvement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "General Improvement Fund".

(b) The fund shall consist of those special revenues specified in § 19-6-301(171) and any other funds made available by the General Assembly from time to time.

(c) The fund shall be used to provide financing of various projects authorized by the General Assembly and to make temporary loans to funds receiving general revenue as set out in § 19-5-302.

History. Acts 1973, No. 750, § 7; A.S.A. 1947, § 13-523; Acts 1991, No. 786, § 32; 2003 (1st Ex. Sess.), No. 55, § 19.

19-5-1006. Disaster Assistance Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Disaster Assistance Fund".

(b) The Disaster Assistance Fund shall consist of moneys received from the Budget Stabilization Trust Fund in such amounts as may be required to provide state moneys for each declared emergency or major disaster as required by the Arkansas Emergency Services Act of 1973,

§ 12-75-101 et seq., but not to exceed in the aggregate the sum of thirteen million two hundred fifty thousand dollars (\$13,250,000) per fiscal year.

(c)(1) The Chief Fiscal Officer of the State may authorize temporary loans of moneys from the Budget Stabilization Trust Fund to the Disaster Assistance Fund for making available immediate payments to individuals, families, and public assistance grants for providing assistance to such recipients that may be eligible for federal assistance.

(2)(A) These temporary loans shall be repaid to the Budget Stabilization Trust Fund upon receipt of any federal funds for each declared emergency.

(B) For each declared emergency, the temporary loans shall be repaid on or before June 30 in the year the loan was made.

(C) However, the temporary loan shall not be necessarily repaid on or before June 30 of the fiscal year in which the loan was made, but may be repaid upon availability of federal moneys for such purpose.

(d)(1) Funds credited to the Disaster Assistance Fund shall be used for making grants, loans, and assistance payments, as authorized by § 12-75-101 et seq., and applicable federal laws for making grants and assistance payments to eligible recipients enumerated in § 12-75-101 et seq.

(2) The moneys or funds may also be used for making refunds of federal moneys or funds advanced or determined to be ineligible disbursements.

History. Acts 1973, No. 750, § 7; 1975, No. 868, § 12; 1985, No. 888, § 20; A.S.A. 1947, § 13-523; Acts 1991, No. 786, § 33; 1995, No. 1163, § 26; 2001, No. 1646, § 12; 2003 (1st Ex. Sess.), No. 55, § 20; 2007, No. 1290, § 42.

Publisher's Notes. Acts 1991, No. 786, § 37, provided: "The enactment and adoption of this Act shall not repeal, expressly or impliedly, the acts passed at the regular session of the 78th General Assembly. All such acts shall have full effect and, so far as those acts intentionally vary from or conflict with any provision con-

tained in this Act, those acts shall have the effect of subsequent acts and as amending or repealing the appropriate parts of the Arkansas Code of 1987."

Amendments. The 2003 (1st Ex. Sess.) amendment substituted "ten million two hundred fifty thousand dollars (\$10,250,000)" for "nine million five hundred thousand dollars (\$9,500,000)" in (b).

The 2007 amendment substituted "thirteen million two hundred fifty thousand dollars (\$13,250,000)" for "ten million two hundred fifty thousand dollars (\$10,250,000)" in (b).

19-5-1007. Special Military Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Special Military Fund.

(b) This fund is to consist of federal reimbursement received on account of eligible expenditures by the State Military Department and shall be used to provide funding wholly or partially for appropriations made payable from the Special Military Fund and to provide supplemental support, to the extent necessary, to the State Military Depart-

ment Fund Account of the State General Government Fund, there to be used solely for the programs of the department.

History. Acts 1973, No. 750, § 7; A.S.A. 1947, § 13-523; Acts 1993, No. 1073, § 12.

19-5-1008. Armory Construction Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Armory Construction Fund.

(b) This fund shall consist of proceeds derived from the sale or other disposition of National Guard armories or property thereof, there to be used for the construction, improvement, or equipping of National Guard armories or for such other purposes as may be provided by law.

History. Acts 1973, No. 750, § 7; A.S.A. 1947, § 13-523.

19-5-1009. Miscellaneous Revolving Fund.

(a) There is created and established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Miscellaneous Revolving Fund.

(b) This fund shall consist of such general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq., and moneys transferred from the Budget Stabilization Trust Fund in such amounts as may be required to provide funding for authorized expenditures as appropriated by the General Assembly for:

- (1) The Governor's Emergency Fund;
 - (2) Noncontroversial claims;
 - (3) Small controversial claims;
 - (4) Claims awarded to widows or dependent children of deceased police officers, firefighters, and Arkansas State Highway and Transportation Department employees killed in performing their official duties;
 - (5) Workers' compensation claims for municipal and county employees;
 - (6) Claims for payment of college scholarships to surviving children of law enforcement officers and firefighters killed in the official line of duty;
 - (7) Miscellaneous tax refunds;
 - (8) Livestock and poultry indemnities, not to exceed those amounts appropriated by the General Assembly for the then-current biennial period; and
 - (9)(A) Incentive payments to eligible applicants under the Motorcoach Incentive Act of 1999, § 23-13-501 et seq., as administered by the Director of the Department of Parks and Tourism.
- (B) The Chief Fiscal Officer of the State is hereby authorized to transfer such amounts as certified by the director from the Miscellaneous Revolving Fund to the Motorcoach Carrier Incentive Program Fund for the purposes established in § 23-13-501 et seq.

(c) Excepting disbursement for livestock and poultry indemnities, claims awarded to widows or dependent children of deceased police officers, firefighters, and highway employees, college scholarships to surviving children of law enforcement officers and firefighters killed in the official line of duty, and workers' compensation claims for municipal and county employees, the various funds shall reimburse the Miscellaneous Revolving Fund for expenditures made for which the Miscellaneous Revolving Fund is the beneficiary upon request by the Chief Fiscal Officer of the State. This reimbursement shall be done after determining that it will not jeopardize the then-current fiscal year's operation of the affected state agency or State Treasury fund from which the agency is being supported. The reimbursements shall be made to reimburse the Budget Stabilization Trust Fund.

History. Acts 1973, No. 750, § 7; 1977, § 13-523; Acts 1993, No. 656, § 2; 2001, No. 825, § 1; 1979, No. 1013, § 4; 1980 No. 1674, § 44.
(1st Ex. Sess.), No. 39, § 2; A.S.A. 1947,

19-5-1010. Property Sales Holding Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Property Sales Holding Fund.

(b) This fund shall consist of the proceeds of property sold, transferred, or rented by the Marketing and Redistribution Section of the Department of Finance and Administration, as authorized by law, and such other funds as may be authorized by law.

(c) It shall be used for the expenditure of proceeds from sale or disposition of property by the benefiting state agency and for the maintenance, operation, and improvement of the section.

History. Acts 1973, No. 750, § 7; 1975, No. 230, § 3; 1983, No. 141, § 1; A.S.A. 1947, § 13-523.

19-5-1011. Crime Information System Fund.

(a)(1) The Crime Information System Fund shall consist of those special revenues as specified in §§ 19-6-301(14) and 19-6-301(235) and fifty percent (50%) of § 19-6-301(176) of the Revenue Classification Law, § 19-6-101 et seq., allocations of general revenues as authorized by the General Assembly, moneys transferred or deposited from the State Administration of Justice Fund, and such federal grants and aid of reimbursements as may be received.

(2) The fund shall be used for the maintenance, operation, improvement, and necessary expenditures for administering the Arkansas Crime Information System.

(b) The then-current year allocations of general revenues not used or needed for current year operations shall be transferred by the Chief

Fiscal Officer of the State to the General Revenue Allotment Reserve Fund.

History. Acts 1973, No. 750, § 7; 1981, No. 938, § 8; A.S.A. 1947, § 13-523; Acts 1993, No. 1073, § 13; 1997, No. 1248, § 20; 1999, No. 1463, § 20; 2007, No. 1032, § 19; 2007, No. 1201, § 19.

Amendments. The 2007 amendment by identical acts Nos. 1032 and 1201 inserted “and subdivision (235)” in (a)(1) and made a minor punctuation change.

19-5-1012. [Repealed.]

Publisher's Notes. This section, concerning the Merit System Fund, was repealed by Acts 2007, No. 1201, § 20 and

2007, No. 1032, § 20. The section was derived from Acts 1973, No. 750, § 7; A.S.A. 1947, § 13-523.

19-5-1013. Merit Adjustment Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Merit Adjustment Fund.

(b) This fund shall be used for transfer of funds to various state agencies, funded, in whole or in part, with general revenues, which have awarded merit raises to employees based upon the performance evaluation system and in accordance with rules and regulations promulgated by the Chief Fiscal Officer of the State and which do not have sufficient funding to pay for such raises.

(c) It shall consist of those general revenues provided by law.

History. Acts 1973, No. 750, § 7; 1985, No. 888, § 10; A.S.A. 1947, § 13-523.

19-5-1014. [Repealed.]

Publisher's Notes. This section, concerning the Social Services Community Services Fund, was repealed by Acts 2007, No. 1201, § 21 and 2007, No. 1032, § 21.

The section was derived from Acts 1973, No. 750, § 7; 1977, No. 955, § 16; A.S.A. 1947, § 13-523.

19-5-1015. Child Support Enforcement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the Child Support Enforcement Fund.

(b) This fund will be used for deposit of funds collected by the Office of Child Support Enforcement of the Revenue Division of the Department of Finance and Administration under Title IV, Part D, of the Social Security Act.

(c) Funds received in this account shall include:

(1) The state share of funds collected by the Office of Child Support Enforcement that were previously paid by the state as Aid to Families with Dependent Children payments;

(2) All incentive payments received from the federal government for both Aid to Families with Dependent Children and non-Aid to Families with Dependent Children collections;

(3) All amounts received as reimbursement from the state and federal programs; and

(4) All amounts earned as interest on these amounts.

(d) It is the intent of the General Assembly that the Office of Child Support Enforcement operated under Title IV, Part D, of the Social Security Act utilize funds retained in the Child Support Enforcement Fund for operation and improvement of the program in this state. All funds accumulated in the Child Support Enforcement Fund shall be retained by the program to pay expenses incurred in the operation and improvement of the program in Arkansas.

History. Acts 1973, No. 750, § 7; 1977, No. 955, § 16; A.S.A. 1947, § 13-523; Acts 1993, No. 180, § 1; 1995, No. 1184, § 31.

U.S. Code. Title IV, Part D of the Social Security Act, referred to in this section, is codified as 42 U.S.C. § 651 et seq.

19-5-1016. Rural Fire Protection Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Rural Fire Protection Revolving Fund.

(b) This fund shall consist of such general revenues as may be provided by law and any other funds made available thereto by § 14-284-301 et seq.

(c) It shall be used for the purposes set out in § 14-284-305.

History. Acts 1973, No. 750, § 7; 1979, No. 1013, § 5; 1979, No. 1115, § 3; A.S.A. 1947, § 13-523.

19-5-1017. Property Reappraisal Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Property Reappraisal Revolving Fund.

(b) This fund shall consist of funds transferred to it from the Special Needs Fund and such other funds authorized by law.

History. Acts 1973, No. 750, § 7; 1980 (1st Ex. Sess.), No. 1, § 3; A.S.A. 1947, § 13-523.

A.C.R.C. Notes. The former second and third sentences in this section provided for the use of the first \$2,444,755 received by the Property Reappraisal Revolving Fund to be transferred to the County Aid and the Municipal Aid Funds during the fiscal year ending June 30, 1981.

The former last sentence in this section provided that, when sufficient funds became available within the fund, \$400,000

of the fund would be transferred to the General Improvement Fund to provide funding for the appropriation provided in subsection (F) of Acts 1979, No. 1091, § 7, for the University of Arkansas School of Engineering.

Pursuant to Acts 1980 (1st Ex. Sess.), No. 1, § 2, all funds remaining in the Special Needs Fund created by Acts 1980 (1st Ex. Sess.), No. 1 were transferred during the fiscal year ending June 30, 1981, to the Property Reappraisal Revolving Fund.

19-5-1018. Higher Education Building Maintenance Fund.

(a) There is created on the books of the Chief Fiscal Officer of the State and the Treasurer of State a fund to be known as the Higher Education Building Maintenance Fund.

(b) This fund shall consist of those moneys received by the state under the provisions of § 19-7-802(a)(1) and of § 19-7-801(a)(2)(A) after having been transferred from the General Revenue Fund Account of the State Apportionment Fund as specified in subsection (c) of this section.

(c) At the close of each quarter of each state fiscal year, the Chief Fiscal Officer of the State shall cause to be transferred on the books and those of the Treasurer of State from the General Revenue Fund Account of the State Apportionment Fund to the Higher Education Building Maintenance Fund an amount equal to those funds received under the provisions of § 19-7-802(a)(1) and of § 19-7-801(a)(2)(A) during the quarter just closed.

(d) Those funds accruing to the Higher Education Building Maintenance Fund under the provisions of this section shall be disbursed by the Director of the Department of Higher Education in accordance with the recommendations of the Arkansas Higher Education Coordinating Board, but only after the board shall determine the projects and priorities for which the funds shall be used, and after the board shall have sought the advice of the Legislative Council with respect to them.

History. Acts 1985, No. 603, §§ 1-3;
A.S.A. 1947, §§ 13-558 — 13-560.

19-5-1019. County Solid Waste Management System Aid Fund.

(a)(1) There is established in the State Treasury a fund to be known as the County Solid Waste Management System Aid Fund, to consist of such special or general revenues or other moneys that may be deposited in it as provided by the General Assembly, to be used for the purpose of providing financial assistance to counties in the manner provided in this section, for the establishment, expansion, maintenance, and operation of county solid waste collection and disposal systems.

(2)(A) A “solid waste management system” shall be defined as the entire process of storage, collection, transportation, processing, treatment, and disposal of solid waste.

(B) As used in this section, the term “county solid waste collection and disposal system” or the term “county solid waste management system” shall mean and include either of the following:

(i) A county-owned and operated solid waste management and disposal system funded by moneys appropriated by the quorum court;

(ii) A municipally owned and operated solid waste management and disposal system located within the county or adjoining counties, operated under contract with the county whereby the county is provided access thereto, and the quorum court appropriates funds to defray the county’s share of the cost of operating such facility;

(iii) A privately owned solid waste management and disposal system located within the county, or an adjoining county, in which the county has entered into a contract providing access and services of such facilities for the use and benefit of the county under the terms of which the county's share of the operating cost is funded by an appropriation made by the quorum court of the county; or

(iv) A solid waste collection and disposal system operated by two (2) or more counties, or by one (1) or more counties and one (1) or more municipalities, or operated by a private owner, under a compact or agreement whereby each of the participating counties and municipalities has access to the facilities of the system, and appropriates, through its governing body, funds to defray their respective shares of the cost of such facility.

(b) All of the general revenues and special revenues and other funds deposited in the County Solid Waste Management System Aid Fund during each fiscal year shall be allocated by the Treasurer of State to each of the counties in the state, to be distributed to the counties only as provided in this section, on the basis of seventy-five percent (75%) divided equally among the seventy-five (75) counties of the state and twenty-five percent (25%) on the basis of population according to the most recent federal decennial census, with each county to receive an allocation of the funds in the proportion that its population bears to the total population of the state.

(c)(1) Before any county shall be eligible to receive its portion of the moneys in the County Solid Waste Management System Aid Fund during any fiscal year, the county, on or before the first day of the fiscal year, shall furnish the Treasurer of State the following information on forms to be developed by the Treasurer of State:

(A) Proof that the county operates, or is in the process of establishing, a solid waste management system for that county and that such solid waste management system is available to serve the residents of the county and may be available for service to various cities and towns within the counties through interlocal agreements, compacts, or authorities;

(B) That the quorum court of the county has established and approved a budget for the operation of the county solid waste management system for the fiscal year and has appropriated funds for it in an amount sufficient to support not less than fifty percent (50%) of the costs of operating the solid waste management system and that the funds appropriated for this purpose will be used solely for the cost of establishing, operating, and maintaining the solid waste system, and for the hiring of personnel and for the acquisition of equipment and land required to operate the solid waste management system and disposal; and

(C) That the amount of funds allocated to the county for the year under this section will be used exclusively for establishing, operating, and maintaining the solid waste management system, meeting the requirements of this section, including the acquisition of land, and

acquisition, maintenance, repair, and operation of equipment used in connection with the operation of the solid waste management system.

(2) If any county shall fail, during any fiscal year, to expend an amount of county funds equal to at least fifty percent (50%) of the cost of operating its solid waste management system, or shall use any of the state funds allocated under the provisions of this section for any purpose other than as intended by it, the county shall be ineligible to receive moneys during the next-following fiscal year from the County Solid Waste Management System Aid Fund. However, the quorum court may make reapplication for state assistance funds during the year thereafter, upon offering the appropriate assurances in writing that it will meet the full requirements of the intent and purposes of this section in the use of such funds.

(d)(1) The moneys saved from legislation enacted by the Seventy-fifth General Assembly which reduced contributions made by the state for state employees who are employed by a state agency funded, in whole or in part, with general revenues shall be set aside and implemented by the Chief Fiscal Officer of the State and the Treasurer of State in the amount and in accordance with procedures set forth in this subsection:

(A) Beginning the month after the month in which the reductions in retirement contributions occur, the Chief Fiscal Officer of the State shall determine the amount of such general revenue savings, by fund or fund account, based upon the previous month's payroll deductions for retirement contributions to the Arkansas Public Employees' Retirement System;

(B) During each fiscal year, the Chief Fiscal Officer of the State shall cause to be transferred on the books and those of the Treasurer of State the amount of such monthly general revenue savings from each affected fund or fund account to the Revenue Holding Fund Account of the State Apportionment Fund before the close of business on the last day of each month until an aggregate of five million dollars (\$5,000,000) of such general revenue savings during a fiscal year has been transferred to the Revenue Holding Fund Account from such sources. Monthly transfers of such general revenue savings to the Revenue Holding Fund Account shall thereupon cease for the remainder of the fiscal year; and

(C) After providing for the distribution of general revenues available for distribution, the Treasurer of State shall transfer the total amount of such general revenue savings as certified to the Treasurer of State by the Chief Fiscal Officer of the State from the Revenue Holding Fund Account to the County Solid Waste Management System Aid Fund. This amount shall be used to make monthly distributions from it in the manner provided by law to the respective counties of this state to be used for the support of the county solid waste management system as provided in this section.

(2) If any county shall fail to qualify for its proportionate share of the moneys in the County Solid Waste Management System Aid Fund

during any fiscal year, the moneys shall be reapportioned among various counties which qualify to receive their proportionate shares of the County Solid Waste Management System Aid Fund moneys during the fiscal year, in accordance with the distribution formula set forth in subsection (b) of this section. The Treasurer of State shall monthly distribute moneys to the eligible counties as authorized in this section in the same manner as other county aid funds are distributed, and they shall be credited and used solely for the support and operation of the county solid waste management system.

History. Acts 1985, No. 986, §§ 1-4; 1985 (1st Ex. Sess.), No. 5, § 1; A.S.A. 1947, §§ 13-564 — 13-567.

Cross References. County Solid Waste Management System Aid Fund, § 8-6-301 et seq.

Publisher's Notes. Acts 1985, No. 986, as amended, is also codified as § 8-6-301 et seq.

19-5-1020. Department of Human Services Renovation Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Department of Human Services Renovation Fund.

(b) This fund shall be used for constructing, acquiring, renovating, maintaining, repairing, and equipping facilities of the Department of Human Services and for paying disallowances by the federal government.

(c) The fund shall consist of:

(1) Federal reimbursement received by the department and deposited in the various fund accounts of the department;

(2)(A) General revenues transferred from the Division of Youth Services, the Division of Behavioral Health, and the Division of Developmental Disabilities Services for the purposes of repairing, renovating, equipping, acquiring, and constructing department facilities with an annual maximum of five million dollars (\$5,000,000); and

(B) The projects for which these transfers are authorized must be projects which were unanticipated during the preceding regular session of the General Assembly and must be projects which, if not carried out in the interim period between regular sessions of the General Assembly, would cause greater harm to the facilities, clients, or programs of the department than if carried out during the next regular session; and

(3) Other nongeneral revenue funds as may be available within the department that can be used for the purposes of this fund.

(d)(1) At the request of the Director of the Department of Human Services and upon certification of the availability of such funds, the Chief Fiscal Officer of the State shall initiate the necessary transfer documents to reflect the transfer on the books of record of the Treasurer of State, the Auditor of State, the Chief Fiscal Officer of the State, and the department.

(2) The director shall submit any transfer plan to and must receive approval of the plan from the Chief Fiscal Officer of the State, the Governor, and the Legislative Council prior to the effective date of the transfer.

(e) Provided, that any nongeneral revenue funding that may remain in the fund at the end of any fiscal year shall be carried over into the next fiscal year, and all obligated general revenue funding that may remain in the fund at the end of any fiscal year shall be carried over into the next fiscal year to satisfy such legal and contractual obligations that have been entered into prior to the end of the fiscal year.

(f) Determining the amount of funds appropriated to a state agency is the prerogative of the General Assembly and is usually accomplished by delineating specific line items and by identifying the appropriation and funding attached to that line item. The General Assembly has determined that the department could be operated more efficiently if some flexibility is given to that agency. That flexibility is being accomplished by providing transfer authority in subsection (d) of this section, and since the General Assembly has granted the agency broad powers under the transfer authority concept, it is both necessary and appropriate that the General Assembly maintain oversight of the utilization of the transfer authority by requiring prior approval of the Legislative Council in the utilization of this transfer authority. Therefore, the requirement of approval by the Legislative Council is not a severable part of this section. If the requirement of approval by the Legislative Council is ruled unconstitutional by a court of competent jurisdiction, this entire section is void.

History. Acts 1985, No. 719, § 1; A.S.A. § 104; 1997, No. 1360, § 64; 1999, No. 1947, § 13-562; Acts 1995, No. 1198, 1537, § 80.

19-5-1021. White River Navigation Fund.

(a) There is established on the State Treasury a fund to be known as the White River Navigation Fund, into which shall be deposited and allocated such moneys as may be provided therefor by the General Assembly.

(b) These moneys shall be used by the Arkansas Waterways Commission in making available the state funds that may be required by the Congress of the United States in connection with the White River Navigation Project, in the event the Congress of the United States shall authorize the project, and shall provide funds to the United States Army Corps of Engineers for it, conditioned upon the State of Arkansas providing financial assistance in connection with defraying a portion of the cost of the project.

History. Acts 1985, No. 219, § 2.

19-5-1022. Helena Harbor Port Project Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Helena Harbor Port Project Fund.

(b) This fund shall consist of such moneys as may be provided by the General Assembly to be used by the Arkansas Waterways Commission in making available state funds that may be required by the Congress of the United States in connection with the Helena Harbor Port Project, in the event the Congress of the United States shall authorize the project and shall provide funds to the United States Army Corps of Engineers therefor, conditioned upon the State of Arkansas providing financial assistance in connection with defraying a portion of the cost of the project.

History. Acts 1985, No. 913, § 2; 1987, No. 928, § 2.

19-5-1023. Special account for youth services centers.

All funds received by the youth services centers from tie-in fees charged persons who connect with the water lines installed under the provisions of Acts 1961 (1st Ex. Sess.), No. 9, shall be deposited in the State Treasury to the credit of a special account to be used for future construction, repairs, and improvements at the youth services centers.

History. Acts 1961 (1st Ex. Sess.), No. 9, § 3; A.S.A. 1947, § 46-385.

19-5-1024. Tax Division Fund — Public Service Commission.

(a) There is created on the books of the Chief Fiscal Officer of the State and those of the Treasurer of State a trust fund to be known as the Public Service Commission Tax Division Fund.

(b) This fund shall be used for the maintenance, operations, and improvement of the Tax Division of the Arkansas Public Service Commission in carrying out its functions, powers, and duties as set out by law and by rule and regulation not inconsistent with law.

(c) The fund shall consist of:

(1) The proportion due the Tax Division of the Arkansas Public Service Commission of those ad valorem taxes levied on rolling stock as set out in §§ 26-26-1614 — 26-26-1616, as prescribed in § 19-5-906;

(2) Moneys transferred from the Public Service Commission Fund in such amount as provided by this section in order to support those activities of the Tax Division of the Arkansas Public Service Commission that relate to the assessment and levying of taxes on utility property; and

(3) Moneys transferred from the State General Services Fund Account in an amount that shall not exceed the difference between the total appropriation provided by the General Assembly for the Tax

Division of the Arkansas Public Service Commission and the aggregate total of:

(A) The prior year remaining balance in the Public Service Commission Tax Division Fund; and

(B) The transfer provided from the Public Service Commission Fund.

(d) On July 1 of each fiscal year, the amount of the transfer from the Public Service Commission Fund to the Public Service Commission Tax Division Fund shall be in an amount which is equal to sixty-five percent (65%) of the difference between the total appropriation provided by the General Assembly for personal services and operating expenses of the Tax Division of the Arkansas Public Service Commission for the current fiscal year and the balance remaining in the Public Service Commission Tax Division Fund on the immediately preceding June 30.

History. Acts 1985, No. 352, §§ 1, 2;
A.S.A. 1947, §§ 13-531.1, 13-531.2.

19-5-1025. Department of Human Services Consolidated Cost Revolving Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Department of Human Services Consolidated Cost Revolving Fund.

(b) The Treasurer of State is hereby authorized to establish a revolving fund for the Office of Finance and Administration of the Department of Human Services, for the purposes of providing a system to charge consolidated costs for such items as postage, vehicle maintenance, vehicle insurance, vehicle license and title fees, tires and tubes, fuel, credit card purchases, office supplies, duplication supplies, micrographic supplies, equipment acquisition, equipment maintenance and repair, sales and use taxes, and various other licenses and permits. These items will be purchased by the Office of Finance and Administration through the use of the revolving fund and charged to each division and office as that division or office uses them. This will allow for the expenditure to be appropriately charged to the benefiting program.

(c) The replenishment of the revolving fund will consist of such funds as budgeted by the division and offices for these items of cost which could be general revenue, special revenue, federal funds, cash funds, or any other funds under the authority of the divisions and offices.

(d) Said account shall be replenished as needed but not less than six (6) times per fiscal year. Said account shall be established and maintained in accordance with procedures established by the Chief Fiscal Officer of the State.

History. Acts 1991, No. 1135, § 9;
1993, No. 1239, § 63.

A.C.R.C. Notes. Acts 1991, No. 1135,
§ 9, purported to amend former § 19-5-

1025 which had previously been repealed by Acts 1987, No. 928, § 6; the 1991 act has been treated as an enactment.

19-5-1026. Arkansas Adult Probation Commission Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Adult Probation Commission Fund.

(b) The fund shall consist of gifts, grants, and such general revenues as may be made available by the General Assembly, there to be used for the maintenance, operation, and improvement of the Board of Corrections.

History. Acts 1987, No. 928, § 3.

19-5-1027. Environmental Education Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Environmental Education Fund.

(b) This fund shall consist of that portion of moneys transferred, not to exceed two hundred seventy-five thousand dollars (\$275,000) per fiscal year, from the Hazardous Substance Remedial Action Trust Fund as set out in § 8-7-509, there to be used by the Arkansas Department of Environmental Quality to provide environmental educational materials and training.

History. Acts 1987, No. 928, § 3; 1993, No. 1073, § 14; 1995, No. 1296, § 73; 1999, No. 1164, § 165.

19-5-1028. Abandoned Mine Reclamation Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Abandoned Mine Reclamation Fund.

(b) This fund shall consist of moneys received through a grant from the Secretary of the Interior pursuant to the State Abandoned Mine Reclamation Program, there to be used by the Arkansas Department of Environmental Quality for that program.

History. Acts 1987, No. 928, § 3; 1999, No. 1164, § 166.

Cross References. Definitions, § 15-58-104.

19-5-1029. Surface Coal Mining Operation Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Surface Coal Mining Operation Fund.

(b) This fund shall consist of application and permit fees for surface coal mining, there to be used by the Arkansas Department of Environ-

mental Quality only for the administration and enforcement of § 15-58-101 et seq. and as the state's matching percentage share for any grants available to the state for the administration and enforcement of the state program.

History. Acts 1987, No. 928, § 3; 1999, Coal Mining Operation Fund, § 15-58-508.
No. 1164, § 167.

Cross References. Fees — Surface

19-5-1030. Lead-Based Paint-Hazard Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Lead-Based Paint-Hazard Fund.

(b) This fund shall consist of all moneys recovered pursuant to § 8-4-401 et seq., the Lead-Based Paint-Hazard Act, and any other moneys received by the state as a gift or donation to the fund.

History. Acts 1999, No. 1463, § 21.

Publisher's Notes. Former § 19-5-1030, concerning the Mining Reclamation Trust Fund, was repealed by Acts 1997, No. 1248, § 27. This former section was

derived from Acts 1987, No. 928, § 3; 1995, No. 194, § 1; 1995, No. 278, § 1.

For present law concerning the Mining Reclamation Trust Fund, see § 19-5-992.

19-5-1031. Solid Waste Performance Bond Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Solid Waste Performance Bond Fund.

(b) This fund shall consist of all forfeitures collected under § 8-6-201 et seq., there to be used only to accomplish remedial action, including closure of lands covered by performance bonds forfeited under § 8-6-201 et seq.

History. Acts 1987, No. 928, § 3.

Cross References. Solid Waste Performance Bond Fund, § 8-6-1604.

19-5-1032. Future Operations Reserve Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Future Operations Reserve Fund.

(b) This fund shall consist of such general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq., and such other funds provided by law.

(c) The Chief Fiscal Officer of the State shall transfer the balance of funds in the Future Operations Reserve Fund at the end of each month to the General Improvement Fund, there to be used as provided by law.

History. Acts 1987, No. 928, § 3.

19-5-1033. [Repealed.]

Publisher's Notes. This section, concerning the Juvenile Detention Facilities Capital Grant Fund, was repealed by Acts 2007, No. 1201, § 22 and No. 1032, § 22. The section was derived from Acts 1989 (3rd Ex. Sess.), No. 77, § 1.

19-5-1034. Juvenile Detention Facilities Operating Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Juvenile Detention Facilities Operating Fund.

(b) The fund shall consist of moneys transferred from the Youth Services Fund Account of the Department of Human Services Fund.

History. Acts 1989 (3rd Ex. Sess.), No. 77, § 2; 2001, No. 1531, § 13.

19-5-1035. [Repealed.]

Publisher's Notes. This section, concerning the Juvenile Detention Facilities Revolving Loan Fund, was repealed by Acts 2007, No. 1234, § 14. The section was derived from Acts 1989 (3rd Ex. Sess.), No. 77, § 4.

19-5-1036. Research Development Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Research Development Fund.

(b) Such fund shall consist of funds transferred from the Higher Education Building Maintenance Fund and any other moneys provided by the General Assembly, there to be used for the administration and operations of the Arkansas Research Development Program of the Department of Higher Education, as set out in § 6-61-801 et seq.

History. Acts 1991, No. 1135, § 11.

19-5-1037. [Repealed.]

Publisher's Notes. This section, concerning the Motion Picture Office Fund, was repealed by Acts 2007, No. 1201, § 23 and No. 1032, § 23. The section was derived from Acts 1991, No. 1135, § 11.

19-5-1038. Revenue Local Tax Revolving Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Revenue Local Tax Revolving Fund.

(b) Such fund shall consist of income taxes or any taxes not otherwise prohibited by law levied by counties or municipalities and for which the collection and administration of such taxes are performed by the state, as authorized in § 26-73-105, there to be transmitted at least quarterly

in each state fiscal year to the local government levying the tax, all as set out in §§ 26-73-101 — 26-73-109.

History. Acts 1991, No. 1135, § 11.

19-5-1039. Rural Health Services Revolving Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Rural Health Services Revolving Fund.

(b) Such fund shall consist of funds transferred from the General Improvement Fund or its successor or any other funds made available by the General Assembly, there to be used to provide matching funds, on a fifty-fifty (50:50) cash basis up to a maximum of two hundred thousand dollars (\$200,000) per applicant, for assisting in the stabilizing of necessary medical services provided by county, local, commercial, or nonprofit operations, all as administered by the Department of Health as set out in § 20-12-401 et seq.

History. Acts 1991, No. 1135, § 11.

19-5-1040. Rural Medical Clinic Revolving Loan Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Rural Medical Clinic Revolving Loan Fund.

(b) Such fund shall consist of moneys provided by law, there to be used solely and exclusively for the making of loans by the State Board of Finance, upon application therefor, for the construction and equipping of rural medical clinics in rural areas of this state, as defined in § 20-12-202.

History. Acts 1991, No. 1135, § 11.

19-5-1041. City-County Tourist Facilities Aid Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the City-County Tourist Facilities Aid Fund.

(b) Such fund shall consist of moneys deducted from the General Revenue Fund Account of the State Apportionment Fund in such amounts necessary to meet the quarterly payments to cities and counties that are parties to an agreement with the state, entered into pursuant to §§ 14-171-204 — 14-171-210 [Repealed], there to be administered by the State Board of Finance and disbursed by the Treasurer of State as set out in § 14-171-201 et seq.

History. Acts 1991, No. 1135, § 11.

19-5-1042. Arkansas Water Resources Cost Share Revolving Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Water Resources Cost Share Revolving Fund.

(b)(1) Such fund shall consist of funds appropriated or otherwise secured for the purposes of cost sharing with the federal government in local water resources development projects and loan repayments to the fund, there to be used to provide loans or grants to local governments for the purposes as established in § 15-22-801 et seq.

(2) The fund may also be used to allow up to twenty percent (20%) of the total cost of a project as administrative costs.

History. Acts 1991, No. 1135, § 11;
2001, No. 1646, § 24.

19-5-1043. Drug Abuse Prevention and Treatment Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Drug Abuse Prevention and Treatment Fund".

(b) The Drug Abuse Prevention and Treatment Fund shall consist of:

(1) Those moneys transferred or deposited from the State Administration of Justice Fund;

(2) Such general revenue as transferred from the Mental Health Services Fund Account;

(3) Federal reimbursement received on account of eligible expenditures; and

(4) Other funds as may be provided by law.

History. Acts 1991, No. 1135, § 19; inserted the subdivision (1) designation in 1997, No. 1248, § 21; 2005, No. 2115, § 32. (b) and made related changes; and added (b)(2)-(4).

Amendments. The 2005 amendment

19-5-1044. Law Enforcement and Prosecutor Drug Enforcement Training Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Law Enforcement and Prosecutor Drug Enforcement Training Fund.

(b) This fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund.

History. Acts 1991, No. 1135, § 19;
1997, No. 1248, § 22.

19-5-1045. County Jail Reimbursement Fund.

(a) The County Jail Reimbursement Fund is created and established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State and shall consist of those general revenues or general improvement funds that may be provided by law.

(b) The fund shall be used by the Department of Correction for reimbursing counties housing prisoners sentenced to the Department of Correction.

(c) The fund shall be used by the Department of Community Correction for reimbursing counties housing prisoners either sentenced to the Department of Community Correction or placed on probation if the probation is accompanied by incarceration in the Department of Community Correction.

History. Acts 1991, No. 644, § 2; 2003, No. 370, § 3; 2003 (2nd Ex. Sess.), No. 16, § 2.

Amendments. The 2003 amendment inserted “solely” in (b).

The 2003 (2nd Ex. Sess.) amendment deleted “solely” following “used,” in (b); and added (c).

19-5-1046. Arkansas Building Authority Maintenance Fund.

(a)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Building Authority Maintenance Fund”.

(2) The fund shall be used for the maintenance, operation, and improvement of lands, buildings, and facilities that may be acquired by the Arkansas Building Authority.

(b)(1) The fund shall consist of all moneys received in connection with the leasing, management, and operation of building facilities and lands belonging to or managed by the authority.

(2) The moneys received by the authority are declared to be nonrevenue receipts.

History. Acts 1987, No. 928, § 3; 1991, No. 786, § 31; 2005, No. 2282, § 7; 2005, No. 2316, § 7.

A.C.R.C. Notes. Acts 2003, No. 250, § 4, provided: “The Arkansas State Building Services Maintenance Fund, as established in Arkansas Code § 19-5-1406, shall be known as the Arkansas Building Authority Maintenance Fund.”

Publisher’s Notes. Concerning the ef-

fect of Acts 1991, No. 786 on the acts passed at the Regular Session of the 78th General Assembly, see the Publishers Note under § 19-5-1006.

Amendments. The 2005 amendment by identical acts Nos. 2282 and 2316 substituted “Arkansas Building Authority” for “Arkansas State Building Services” in (a)(1) and (a)(2).

19-5-1047. Arkansas Medicaid Rebate Program Revolving Fund.

(a) This section shall be known and may be cited as the “Arkansas Medicaid Rebate Program Revolving Fund Act of 1991”.

(b) As used in this section, the term “drug manufacturer” means any person, partnership, corporation, or other institution or entity which is

engaged in the production, preparation, propagation, compounding, conversion, or processing of drugs, either directly or indirectly by extraction from the substance of natural origin, or independently by means of chemical synthesis, or by a combination of extraction and chemical synthesis, or in the packaging, repackaging, labeling, relabeling, and distribution of drugs.

(c) There is established a fund to be known as the Arkansas Medicaid Rebate Program Revolving Fund which is hereby created on the books of the Treasurer of State. This fund shall be administered by the Division of Medical Services of the Department of Human Services.

(d)(1) The Department of Human Services is authorized to receive moneys in the form of rebates from drug manufacturers as established by contract or pursuant to the provisions of the Omnibus Budget Reconciliation Act of 1990.

(2) Any moneys accruing to the department through these rebates shall be deposited in the State Treasury as nonrevenue receipts to be credited to the fund and transferred by the Director of the Department of Human Services to the Department of Human Services Medicaid Paying Accounts Account to be used solely for paying pharmacy claims in the Arkansas Medicaid Drug Rebate Program.

(3) Any general revenues that accrue as a result of the receipt of the medicaid rebate shall be transferred to the Department of Human Services Grants Fund Account.

History. Acts 1991, No. 1023, §§ 1-4; onciliation Act of 1990, referred to in this
1993, No. 289, § 1. section, is codified throughout the U.S.

U.S. Code. The Omnibus Budget Rec- Code.

19-5-1048. Quality Management State Agency Training Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Quality Management State Agency Training Fund.

(b) Such fund shall consist of any state funds transferred from the quality management line item of the various funds and fund accounts of the state as a result of savings accrued by quality management projects completed under the guidelines of the Quality Management Board.

(c) According to such rules and regulations as may be established by law or by the Chief Fiscal Officer of the State and upon completion of a quality management project filed with the Quality Management Board, such agency, board, or commission so affected may request a transfer of funds from the appropriate fund or fund account and in such amounts as may be deemed necessary to the quality management line item, there to be used for the purposes as set out in the rules and regulations established by the board.

(d) According to the rules and regulations established by the board, such agency, board, or commission so affected may request a transfer of funds from the quality management line item to the Quality Management State Agency Training Fund.

(e) Upon approval of the Chief Fiscal Officer of the State, with review by the Legislative Council, such transfers shall be recorded on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State.

History. Acts 1991, No. 1166, § 6.

Publisher's Notes. The Quality Management Board, referred to in subsections

(b) and (c), was abolished by Acts 2001, No. 783, § 1.

19-5-1049. [Repealed.]

Publisher's Notes. This section, concerning the Industry and Aerospace Development Fund, was repealed by Acts 2007, No. 1201, § 24 and No. 1032, § 24.

The section was derived from Acts 1992 (1st Ex. Sess.), No. 21, § 2; 1995, No. 1163, § 30; 1997, No. 540, § 42.

19-5-1050. Child Welfare Compliance and Oversight Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Child Welfare Compliance and Oversight Fund.

(b) Such fund shall consist of those funds as provided in Acts 1992 (1st Ex. Sess.), No. 23, and any other provided by law, there to be used by the Child Welfare Compliance and Oversight Committee to assure compliance with child welfare restructuring provisions.

History. Acts 1992 (1st Ex. Sess.), No. 23, § 3.

Publisher's Notes. The Child Welfare Compliance and Oversight Committee, re-

ferred to in (b), was abolished. The Senate Interim Committee on Children and Youth reports on compliance.

19-5-1051. Parks and Tourism Outdoor Recreation Grants Fund.

(a) There is hereby created and established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Parks and Tourism Outdoor Recreation Grants Fund.

(b) The fund shall consist of ten percent (10%) of those special revenues as specified in § 19-6-301(145), there to be used by the Department of Parks and Tourism for making grants for outdoor recreational purposes to cities and counties of this state in accordance with the Statewide Comprehensive Outdoor Recreation Plan as set out in § 15-12-103.

History. Acts 1993, No. 728, § 41.

19-5-1052. Justice Building Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Justice Building Fund".

(b) This fund shall consist of all moneys transferred or deposited from the State Administration of Justice Fund, there to be used exclusively by the Arkansas Building Authority for the maintenance of the Justice Building.

History. Acts 1993, No. 1223, § 11; substituted “Arkansas Building Authority” for “Arkansas State Building Services” in (b).
Amendments. The 2007 amendment

19-5-1053. Trial Expense Assistance Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Trial Expense Assistance Fund.

(b) This fund shall consist of moneys transferred to it from the Miscellaneous Revolving Fund, there to be paid for reimbursement of costs incurred in certain trials as set out in § 16-92-109.

History. Acts 1993, No. 1073, § 15.

19-5-1054. Cities in School Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Cities in School Fund.

(b) This fund shall consist of those moneys transferred from the General Revenue Fund Account of the State Apportionment Fund, there to be used for providing grants to community-based pilot programs directed toward solving problems of children and their families as set out in Acts 1992 (1st Ex. Sess.), No. 1, §§ 7, 8.

History. Acts 1993, No. 1073, § 15. set out in a Publisher’s Note preceding
Publisher’s Notes. Acts 1992 (1st Ex. Sess.), No. 1, referred to in this section, is § 25-10-101.

19-5-1055. Department of Information Systems Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Department of Information Systems Revolving Fund”.

(b)(1) This fund shall consist of nonrevenue receipts derived from services provided to various agencies of the federal, state, city, and county governments, and any other moneys which may be provided by law.

(2) The fund shall be used for the maintenance, operation, and improvement of the Department of Information Systems as set out in the Arkansas Information Systems Act of 1997, § 25-4-101 et seq.

History. Acts 1993, No. 1073, § 15; 1999, No. 1463, § 22; 2003 (1st Ex. Sess.), No. 55, § 21. amendment, in (b)(2), substituted “the” for “major information technology acquisitions, personal services,” following “used for,” deleted “only those activities or pro-

Amendments. The 2003 (1st Ex. Sess.)

grams of" preceding "the Department," the services from which the revenues are and "which are responsible for providing derived" following "Systems".

19-5-1056. Information Technology Reserve Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Information Technology Reserve Fund.

(b)(1) This fund shall consist of those funds transferred from the Department of Information Systems Revolving Fund in an amount up to the authorized reserve for equipment acquisition as certified by the Chief Fiscal Officer of the State within thirty (30) days following the closing of each fiscal year, any loans which may be received from the Budget Stabilization Trust Fund, and any other moneys which may be provided by law.

(2) The fund shall be used exclusively for major equipment acquisitions or improvements as set out in § 25-4-122.

History. Acts 1993, No. 1073, § 15; 1999, No. 1463, § 23.

Cross References. Budget procedures, § 25-4-119.

19-5-1057. [Repealed.]

Publisher's Notes. This section concerning the Child Support Enforcement Fund was repealed by Acts 2001, No.

1646, § 13. The section was derived from Acts 1993, No. 957, § 3.

19-5-1058. [Repealed.]

Publisher's Notes. This section concerning the Delta Service Corps Scholarship Revolving Fund was repealed by Acts

2007, No. 1201, § 25 and No. 1032, § 25. The section was derived from Acts 1993, No. 1239, § 119.

19-5-1059. Technology Equipment Revolving Loan Fund.

(a) There is established a cash fund, as defined by § 19-4-801, to be known as the Technology Equipment Revolving Loan Fund.

(b) The funds for the Technology Equipment Revolving Loan Fund shall consist of all moneys appropriated for the purpose of such fund, all moneys transferred to such fund pursuant to law, all moneys required by the provisions of this section or any other law to be paid into or credited to this fund, all moneys, including interest, paid by borrowers to the fund in repayment of loans made from the fund, and all moneys given to the fund by interested individuals or entities, and the Technology Equipment Revolving Loan Fund Committee shall be authorized to accept said moneys on behalf of the fund from any source, including federal and state grants.

(c) The purpose of the Technology Equipment Revolving Loan Fund shall be to provide qualified individuals with disabilities and their family members with the financial opportunity to purchase or modify equipment, facilities, and related services used by one (1) or more

persons with a disability to enhance independence, productivity, and full participation in the community. Expenditures from the loan fund may include, but are not limited to, communication devices, prostheses, wheelchairs, wheelchair car-lifts, ramps and roll-in showers and telecommunication devices for persons who are deaf or hearing impaired, and devices which allow persons who are blind or visually impaired to discern printed materials.

(d) Unexpended moneys contained in this fund at the end of the fiscal year shall be carried forward from year to year.

History. Acts 1993, No. 384, §§ 1-3, 5; 1997, No. 815, § 11. ment Revolving Loan Fund, § 20-79-301 et seq.

Cross References. Technology Equip-

19-5-1060. Major Industry Facilities Incentive Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Major Industry Facilities Incentive Fund.

(b) This fund shall consist of those moneys transferred from the General Revenue Fund Account of the State Apportionment Fund, there to be used for making payments to state agencies or political subdivisions as set out in § 15-4-1801 et seq.

History. Acts 1995, No. 1163, § 27.

19-5-1061. Public Defender Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Public Defender Fund.

(b) This fund shall consist of that portion of the funds collected pursuant to § 14-20-102(b)(1) [repealed], there to be used exclusively by the Arkansas Public Defender Commission as set out in § 16-87-201 et seq.

History. Acts 1995, No. 1163, § 27.

19-5-1062. [Repealed.]

Publisher's Notes. This section, concerning the State Capitol Grounds Memorial Fund, was repealed by Acts 2001, No. 1646, § 14. The section was derived from Acts 1995, No. 1163, § 27.

19-5-1063. Emergency Medical Services Revolving Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Emergency Medical Services Revolving Fund.

(b) This fund shall consist of those funds which may be made available, there to be administered by the Department of Health as set out in § 20-13-101 et seq.

History. Acts 1995, No. 1163, § 27.

19-5-1064. Building Trades Revolving Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Building Trades Revolving Fund.

(b) This fund shall consist of all funds appropriated for the building trades program and from the sale of dwelling units constructed under the provisions of § 6-51-501 et seq., there to be used exclusively for making advances to technical institutes or comprehensive lifelong learning centers for the purchase of lots, building materials, supplies, and fixtures necessary to construct dwellings on such lots, as set out in § 6-51-501 et seq.

History. Acts 1995, No. 1163, § 27.

19-5-1065. [Repealed.]

Publisher's Notes. This section, concerning the Nursing Student Loan Revolving Fund, was repealed by Acts 2001, No.

1692, § 12. The section was derived from Acts 1995, No. 1163, § 27.

19-5-1066. Nursing Student Scholarship Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Nursing Student Scholarship Fund.

(b) This fund shall consist of funds appropriated for nursing student scholarships, and grants, contributions, or gratuities derived from federal means or private persons or corporations, there to be used for providing scholarships or financial assistance to nursing students, as administered by the Graduate Nurse Educator Loan and Scholarship Board as set out in § 6-81-1201 et seq.

History. Acts 1995, No. 1163, § 27.

19-5-1067. Geology Map Resale Revolving Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Geology Map Resale Revolving Fund.

(b) This fund shall consist of moneys received from the resale of publication of maps by the Arkansas Geological Survey, there to be used for personal services and operating expenses relating to the purchase of publication of maps for resale by the Arkansas Geological Survey, as authorized in Section 6 of Act 80 of 1975.

History. Acts 1995, No. 1163, § 27.

19-5-1068. County Road Construction and Maintenance Revolving Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the County Road Construction and Maintenance Revolving Fund.

(b) This fund shall consist of moneys transferred from the Budget Stabilization Trust Fund from time to time, not to exceed the amount as set out in § 27-72-317, there to be used for making advance transfers to the several county highway funds, state-aid road funds, federal-aid secondary road funds, and all other provisions of county road construction assistance as administered by the Chief Fiscal Officer of the State, as set out in §§ 27-72-301, 27-72-305, 27-72-312, 27-72-313, 27-72-315, and 27-72-317 — 27-72-319.

History. Acts 1995, No. 1163, § 27.

19-5-1069. Arkansas Water Resources Cost Share Revolving Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Water Resources Cost Share Revolving Fund.

(b) This fund shall consist of funds appropriated or otherwise secured for the purposes of cost sharing with the federal government in local water resources development projects, there to be used to provide loans or grants to local governments for those purposes as set out in § 15-22-801 et seq., as administered by the Arkansas Natural Resources Commission.

History. Acts 1995, No. 1163, § 27.

19-5-1070. Arkansas Agricultural Marketing Grants Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Agricultural Marketing Grants Fund.

(b) This fund shall consist of such moneys as may be provided by law, there to be used exclusively for making payments of grants to eligible Arkansas wineries with respect to the purchase of grapes, fruits, berries, or vegetables produced in this state and purchased for use in this state for the production of wine.

History. Acts 1995, No. 1163, § 27.

19-5-1071. Wastewater Licensing Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Wastewater Licensing Fund.

(b)(1) This fund shall consist of examination, license, and license renewal fees as set out in § 8-5-209.

(2) The fund shall be used only for the administration of § 8-5-201 et seq.

History. Acts 1999, No. 1463, § 24.

19-5-1072. Telecommunications and Information Technology Fund.

(a) The Telecommunications and Information Technology Fund is created and established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State, and shall consist of gifts, grants, donations, and such other funds as may be made available by law.

(b) The fund shall be used for the purpose of making grants or loans pursuant to § 25-26-105 [repealed].

History. Acts 1995, No. 737, § 10.

19-5-1073. Higher Education Classified Employee Salary Adjustment Fund.

(a) The Higher Education Classified Employee Salary Adjustment Fund is hereby created upon the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State.

(b) This fund shall consist of moneys transferred from the Merit Adjustment Fund, there to be used to provide the general revenue share of salary increases and resulting fringe benefit costs for classified employees of institutions of higher education and in such amounts as transferred to the various institutions of higher education general revenue funds.

History. Acts 1995, No. 1078, § 5;
1997, No. 1248, § 24.

19-5-1074. Information Network of Arkansas Fund.

All moneys received by the Information Network of Arkansas from gifts, donations, grants, or any other sources available by law shall be deposited in the State Treasury and credited to the Information Network of Arkansas Fund, which is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State until expended or otherwise exhausted pursuant to § 25-27-101 et seq.

History. Acts 1995, No. 1139, § 6.

19-5-1075. Small City Street Fund.

(a) This section may be cited as the "Small City Street Fund Act".

(b) The General Assembly finds that the majority of street and road improvement funds are made available to larger cities throughout the state. Small cities have to look to other sources to seek funds to improve city streets. In most instances, the cities are unsuccessful and roads remain unpaved, which hinders the cities's ability to attract business and industry.

(c)(1) The term "small cities", as used in this section, means all first and second class cities and incorporated towns in Arkansas with populations of less than five thousand (5,000) persons according to the latest federal decennial census.

(2) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the Small City Street Fund to be composed of funds appropriated by the General Assembly to be made available to small cities throughout the state to be used to improve streets.

(3) The funds shall be administered by the Arkansas Development Finance Authority.

History. Acts 1995, No. 1145, §§ 1-3.

19-5-1076. Higher Education Tuition Adjustment Fund.

(a) The Higher Education Tuition Adjustment Fund is hereby created upon the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State. The fund shall consist of such revenues allocated to it by law.

(b) It is the intent of the General Assembly that the fund ensures that bona fide Arkansas income taxpayers, and their dependents, who are residents of a bordering state in a contiguous county to the Arkansas state line, which is contiguous to a county where an institution of higher education is located receive the same higher education opportunities as all other said taxpayers.

(c)(1) In establishing this policy, it is the intent of the General Assembly that taxpayers should have affordable access to the state's higher education institutions.

(2) Further, the Department of Higher Education will require each institution to track and report the number of qualifying students each year.

(3) A list of students who benefit from the out-of-state tuition waiver, including their social security number or their Arkansas taxpaying parents' or guardians' names and social security numbers, will be furnished by the Department of Higher Education to the Department of Finance and Administration for confirmation that they or their parents are employed in Arkansas at a wage in excess of five thousand five hundred dollars (\$5,500) per annum.

(4) Documentation should be either an official W-2 form from an Arkansas employer reflecting wages of at least five thousand five hundred dollars (\$5,500) in the tax year prior to enrollment in college or official employer verification of a current year salary minimum of at least five thousand five hundred dollars (\$5,500), which the college will keep on file for enrollment audit purposes.

(d)(1) The Director of the Department of Higher Education shall determine the difference between the amount of tuition revenue which would have been generated by charging the Arkansas Higher Education Coordinating Board-approved out-of-state tuition rate to said students as compared to approved in-state or out-of-district rates.

(2) Upon such determination, the Director of the Department of Higher Education shall certify to the Chief Fiscal Officer of the State and the Treasurer of State such amounts as are required to be transferred from the Higher Education Tuition Adjustment Fund.

(3) Upon receiving such certification, the Chief Fiscal Officer of the State and the Treasurer of State shall cause to be transferred the necessary funds and appropriation to the fund account of the institution receiving such certification from the Director of the Department of Higher Education.

History. Acts 1995, No. 1185, § 34.

Publisher's Notes. Acts 1995, No.

A.C.R.C. Notes. The operation of this section may be affected by § 6-60-302.

1185, § 34, is also codified as § 6-60-301.

19-5-1077. Administrative Services — Client Specific Emergency Services Revolving Fund Paying Account.

(a) The Office of Finance and Administration of the Department of Human Services is hereby authorized to establish and maintain as a cash fund account the Client Specific Emergency Services Revolving Fund Paying Account consisting of federal grants, aids, cash donations, reimbursements, and state general revenue, not to exceed a daily balance of ten thousand dollars (\$10,000), for delivery of immediate care, short-term, or emergency services to eligible clients.

(b) Said account shall be established and maintained in accordance with procedures established by the Chief Fiscal Officer of the State for cash funds and shall be administered under the direction of the Director of the Department of Human Services.

History. Acts 1985, No. 772, § 9; 1995, No. 1198, § 64; 1997, No. 1360, § 66.

Publisher's Notes. Acts 1995, No. 1198, § 64 is also codified as § 20-76-211.

19-5-1078. EMS Enhancement Revolving Fund.

(a)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "EMS Enhancement Revolving Fund".

(2) The EMS Enhancement Revolving Fund shall consist of such revenue as may be provided by law.

(b) Any funds remaining in the EMS Enhancement Revolving Fund at the end of the fiscal year shall be made available for distribution as follows:

(1) Fifty percent (50%) of the funds shall be available for distribution to the eligible state-licensed emergency medical services through a grant program managed by the division pursuant to § 20-13-103;

(2) Ten percent (10%) of the funds shall be authorized for use by the division for administering the grant program prescribed in § 20-13-103, as well as for training, education, equipment, and supplies as needed to maintain staff proficiency in emergency medical services and testing support;

(3)(A) Five percent (5%) of the funds shall be authorized for the purposes of upgrading or instituting educational training sites and the increased availability of emergency medical services training programs.

(B) The training sites must meet the certification standards of the division;

(4)(A) Ten percent (10%) of the funds shall be authorized for the purpose of instituting special projects managed by the division that are directed toward the improvement of emergency medical services and the presentation of specialized training programs.

(B) Such programs or projects shall meet the standards set forth in the United States Department of Transportation's National Standard Curriculum of 1998 for Emergency Medical Technician Training and approved by the division;

(5) Twenty percent (20%) of the funds shall be authorized for the purpose of instituting and maintaining a trauma system and trauma registry; and

(6) Five percent (5%) of the funds shall be authorized for use by the division for:

(A) Maintaining quality emergency medical services; and

(B) Ensuring public safety and proper medical care by inspecting and licensing ambulance services and registering emergency medical services vehicles.

History. Acts 1995, No. 1271, § 1.

19-5-1079. [Repealed.]

Publisher's Notes. This section, concerning the Arkansas Code Revision Fund, was repealed by Acts 2001, No.

1308, § 7. The section was derived from Acts 1997, No. 1248, § 25.

19-5-1080. Highway Safety Special Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Highway Safety Special Fund.

(b)(1) This fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund.

(2) The fund shall be used for support of programs of the Arkansas Highway Safety Program.

History. Acts 1997, No. 1248, § 25; 1999, No. 1463, § 25.

19-5-1081. District Court Judge and District Court Clerk Education Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the District Court Judge and District Court Clerk Education Fund.

(b) This fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund, there to be used for providing continuing education opportunities within the State of Arkansas to district court judges and district court clerks.

History. Acts 1997, No. 1248, § 25; substituted "district" for "municipal" 2003, No. 1185, § 254. throughout the section.

Amendments. The 2003 amendment

19-5-1082. Court Reporter's Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Court Reporter's Fund.

(b)(1) This fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund.

(2) The fund shall be used for paying such salaries, transcript fees, and expenses of court reporters as may be provided by law to be paid from state funds, as set out in § 16-13-508.

History. Acts 1997, No. 1248, § 25; 1999, No. 1463, § 26.

19-5-1083. Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Program Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Program Fund.

(b) This fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund, there to be used exclusively for the establishment and operation of alcohol abuse, drug abuse, and crime prevention programs in the counties.

History. Acts 1997, No. 1248, § 25.

19-5-1084. Waterworks Operators Licensing Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as Waterworks Operators Licensing Fund.

(b) This fund shall consist of fines collected under § 17-51-102, there to be used to defray the costs of administering § 17-51-101 et seq.

History. Acts 1997, No. 1248, § 26.

19-5-1085. Judicial Fine Collection Enhancement Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Judicial Fine Collection Enhancement Fund.

(b) This fund shall consist of the time-payment fees established by § 16-13-704 and fees for electronic access to court decisions and other court records established by § 21-6-401(d), there to be used by the Administrative Office of the Courts for the purchase of computer hardware and software as set out in § 16-13-712.

History. Acts 1997, No. 1248, § 26; 2007, No. 1032, § 26; 2007, No. 1201, § 26.

Amendments. The 2007 amendment by identical acts Nos. 1032 and 1201 in-

serted "and fees for electronic access to court decisions and other court records, established by § 21-6-401(d)" in (b) and made a related change.

19-5-1086. Higher Education Consolidation Matching Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Higher Education Consolidation Matching Fund.

(b) This fund shall consist of funds made available by the General Assembly, there to be used to match documented savings at public institutions of higher education that consolidate or merge as set out in § 6-60-102.

History. Acts 1997, No. 1248, § 26.

19-5-1087. Justice Building Construction Fund.

(a) There is hereby created in accordance with §§ 19-4-801 — 19-4-806, inclusive, and § 19-6-101 et seq., a cash fund entitled the "Justice Building Construction Fund", which shall be maintained in such depository bank or banks as may, from time to time, be designated by the Arkansas Building Authority.

(b) All moneys transferred to and deposited in the fund, whether pursuant to § 16-10-310 or otherwise, and all income, interest, and earnings thereof, are declared to be cash funds, restricted in their use, and dedicated and are to be used solely for the financing of additions, extensions, and improvements to, the renovation of, and the equipping

of such additions, extensions, and improvements of the State Justice Building situated on the Capitol grounds. Such cash funds shall not be deemed to be a part of the State Treasury for any purpose, including, without limitation, the provisions of Arkansas Constitution, Article 5, § 29, Article 16, § 12, or Amendment 20, or any other constitutional or statutory provision.

(c) The fund shall be held and the amounts therein invested by the Arkansas Building Authority in accordance with the authority provided in § 22-3-901 et seq. The Arkansas Building Authority may also use the fund to provide for the repayment of obligations issued by the Arkansas Development Finance Authority pursuant to the State Agencies Facilities Acquisition Act of 1991, as amended, § 22-3-1401 et seq., to accomplish the purposes specified in subsection (b) of this section and to pay the costs and expenses related to the issuance of such obligations.

(d) The provisions of §§ 22-3-1402(c) [Repealed] and 22-3-1406 [Repealed] shall not be applicable in any respect to the construction of additions or extensions to, the renovation of, or the equipping of such additions, extensions, and renovations of the State Justice Building, and shall not, under any circumstances, constitute a limitation on or prohibition to the financing of such capital improvements by the Arkansas Development Finance Authority.

History. Acts 1997, No. 788, § 26; 1997, No. 901, § 1; 2007, No. 186, §§ 5, 6.

A.C.R.C. Notes. References to “this chapter” in subchapters 1-9 and §§ 19-5-1001 to 19-5-1086 may not apply to this section which was enacted subsequently.

Amendments. The 2007 amendment substituted “Arkansas Building Author-

ity” for “State Building Services Department” in (a) and near the middle of (c), and for “Arkansas State Building Services Department” near the beginning of (c).

Cross References. Justice Building, § 22-3-901 et seq.

Justice Building Fund, § 19-5-1052.

19-5-1088. Bail Bondsman Board Fund.

There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Bail Bondsman Board Fund. This fund shall consist of those moneys transferred from the State Insurance Department Trust Fund and other moneys from the collection of fees, there to be used exclusively for the operation of the Professional Bail Bond Company and Professional Bail Bondsman Licensing Board.

History. Acts 1997, No. 1248, § 40.

A.C.R.C. Notes. References to “this chapter” in subchapters 1-9 and §§ 19-5-

1001 to 19-5-1086 may not apply to this section which was enacted subsequently.

19-5-1089. Health Facility Services Revolving Fund.

There is to be established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the Health Facility Services Revolving Fund. The Health Facility Services Revolving Fund shall consist of

those fees collected under §§ 17-107-205, 20-7-117(e), 20-9-214(b), 20-9-222, and 20-10-812(a), and deposited as nonrevenue receipts, to be used by the Division of Health Facility Services of the Department of Health for the purpose of supporting and operating programs through which these fees were collected. Any unexpended balance of such fees at the end of each state fiscal year shall be carried forward to the next fiscal year to be used for the same intent and purposes as set forth in §§ 17-107-205, 20-7-117(e), 20-9-214(b), 20-9-222, and 20-10-812(a).

History. Acts 1997, No. 574, § 5; 2007, No. 174, § 2. not may not apply to this section which was enacted subsequently.

A.C.R.C. Notes. References to “this chapter” in §§ 19-5-101 to 19-5-1086 may **Amendments.** The 2007 amendment inserted “17-107-205” in two places.

19-5-1090. Arkansas Home Inspectors Registration Fund.

There is created in the State Treasury a fund to be known as the “Arkansas Home Inspectors Registration Fund”. All funds, fees, charges, costs, and collections accruing to or collected by the office of the Secretary of State under the provisions of § 17-52-101 et seq. [Repealed] shall be deposited into the State Treasury to the credit of this fund. The funds shall be used for the purpose of § 17-52-101 et seq. [Repealed]

History. Acts 1997, No. 791, § 6. not may not apply to this section which was enacted subsequently.

A.C.R.C. Notes. References to “this chapter” in §§ 19-5-101 to 19-5-1086 may

19-5-1091. [Repealed.]

Publisher’s Notes. This section, concerning the Arkansas Catfish Promotion Fund, was repealed by Acts 2001, No. 1646, § 15. The section was derived from Acts 1999, No. 790, § 12. For present law, see § 19-6-464.

19-5-1092. [Repealed.]

Publisher’s Notes. This section, concerning definitions in the State Plant Board Operations and Facilities Construction Fund, was repealed by Acts 2001, No. 1553, § 59. The section was derived from Acts 1999, No. 846, § 1. For present law, see § 2-16-108.

19-5-1093, 19-5-1094. [Repealed.]

Publisher’s Notes. These sections, concerning the State Plant Board Operations and Facilities Construction Fund, were repealed by Acts 2001, No. 1553, § 28. The sections were derived from the following sources:
19-5-1093. Acts 1999, No. 846, § 2.
19-5-1094. Acts 1999, No. 846, § 3.
For present law, see § 2-16-108.

19-5-1095. Military Support Revolving Fund.

(a)(1) There is created within the State Military Department a revolving fund which shall be designated the Military Support Revolving Fund, into which shall be transferred or deposited the moneys to be provided by law for the fund.

(2) The fund shall be used by the department to pay reimbursements for periodic, short-term personnel augmentation for National Guard members on state active duty for costs incurred in training activities, which shall include, but not be limited to, goods, supplies, rations, fuel, operating expenses, and related costs and expenses.

(b)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Military Support Revolving Fund.

(2) The fund shall consist of:

(A) All funds provided by law for the fund; and

(B) All moneys received by the department from the United States Army, the United States Air Force, the United States Navy, foreign allied governments, and reserve forces of the United States, allied nations, and other federal agencies.

(3) Any and all reimbursements and payments to this fund from any source shall be considered a refund to expenditures.

History. Acts 1999, No. 959, § 3.

19-5-1096. Arkansas Real Property Reappraisal Fund.

(a)(1) There is hereby created the "Arkansas Real Property Reappraisal Fund".

(2) The proceeds of the fund shall be used to pay counties and professional reappraisal companies for the reappraisal of real property required by this subchapter and shall be in lieu of real property reappraisal funding by the local taxing units in each county of this state.

(b) For cause and after an opportunity for hearing, the Director of the Assessment Coordination Department may suspend or terminate the contract of any appraisal firm or county.

(c)(1) The fund proceeds shall be distributed monthly, except when there is a determination by the department that proper reappraisal procedures established by the department are not being followed.

(2)(A)(i) Upon a finding by the department that proper reappraisal procedures are not being followed, the county assessor or contractor shall be notified that the reappraisal is out of compliance with accepted guidelines established in § 26-26-1901 et seq. and rules enacted pursuant thereto.

(ii) The department shall notify the county assessor or contractor in writing that the assessor or contractor has thirty (30) days in which to bring the reappraisal into compliance.

(B) If there is a further finding that proper reappraisal procedures are not being followed, the contract shall be promptly terminated and

the department shall negotiate another contract and management plan for the completion of the reappraisal project.

(d) Based on its expertise and the criteria and requirements set forth in § 26-26-1901 et seq., the department shall establish by rule the findings that indicate that proper reappraisal procedures are not being followed.

(e) At the end of each countywide reappraisal, the department shall issue a report of the status of the county.

History. Acts 1999, No. 1185, § 6; 2001, No. 1553, § 29.

Cross References. Uniform System of Real Property Appraisal, § 26-26-1901 et seq.

Publisher's Notes. Section 19-5-1096 does not contain the entire substance of § 6 of Act 1185. The remainder of § 6 is codified as § 26-26-1907.

19-5-1097. Public Roads Incentive Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Public Roads Incentive Fund" of the Arkansas Economic Development Council.

(b) The fund shall consist of contributions made by taxpayers for public roads projects approved by the Director of the Arkansas Economic Development Commission and any other funds as are designated or deposited to the fund by law.

(c)(1) A separate account shall be established for each project, and contributions for a project shall be applied to provide funding assistance for that project.

(2) Any contributions which remain in the fund when a project is completed or terminated shall be held and applied to other public roads projects in such manner as the director shall direct.

History. Acts 1999, No. 1347, § 1.

Cross References. Title, § 15-4-2301 et seq.

19-5-1098. Breast Cancer Research Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Breast Cancer Research Fund.

(b)(1) This fund shall consist of twenty percent (20%) of those special revenues as specified in § 19-6-301(192), that portion of those special revenues as specified in § 19-6-301(201), and those general revenues as may be provided by law.

(2) The fund shall be used exclusively for those purposes as set out in § 20-15-1303.

History. Acts 1999, No. 1463, § 27; 2007, No. 1032, § 27; 2007, No. 1201, § 27.

Amendments. The 2007 amendment

by identical acts Nos. 1032 and 1201 inserted "that portion of those special revenues as specified in § 19-6-301(201)" in (b)(1).

19-5-1099. Breast Cancer Control Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Breast Cancer Control Fund.

(b)(1) This fund shall consist of that portion set out in § 26-57-1106 of those special revenues specified in § 19-6-301(192), that portion of those special revenues specified in § 19-6-301(201), and those general revenues provided by law.

(2) The fund shall be used exclusively for those purposes set out in § 20-15-1304 and, at the option of the Department of Health and in amounts not to exceed that appropriated by the General Assembly for such purposes, for cervical cancer.

History. Acts 1999, No. 1463, § 27; 2001, No. 1646, § 25; 2007, No. 1032, § 28; 2007, No. 1201, § 28.

Amendments. The 2007 amendment

by identical acts Nos. 1032 and 1201 inserted "that portion of those special revenues as specified in § 19-6-301(201)" in (b)(1).

SUBCHAPTER 11 — TRUST FUNDS CONTINUED

SECTION.

- 19-5-1101. Post-Secondary Education Holding Trust Fund.
- 19-5-1102. Performance Partnership Trust Fund.
- 19-5-1103. Property Tax Relief Trust Fund.
- 19-5-1104. Arkansas Disaster Relief Program Trust Fund.
- 19-5-1105. Small Business Revolving Loan Fund.
- 19-5-1106. State Insurance Department Prepaid Trust Fund.
- 19-5-1107. Natural Resources Damages Trust Fund.
- 19-5-1108. Water, Waste Disposal, and Pollution Abatement General Obligation Bond Fund.
- 19-5-1109. Ouachita River Waterways Project Trust Fund.
- 19-5-1110. [Repealed.]
- 19-5-1111. ADEQ Environmental Settlement Trust Fund.
- 19-5-1112. Establishment of Geographic Information Systems Fund.
- 19-5-1113. Policemen's Pension Supplement Program Fund.

SECTION.

- 19-5-1114. Arkansas Construction Industry Craft Training Trust Fund.
- 19-5-1115. Arkansas Healthy Century Trust Fund.
- 19-5-1116. Tobacco Settlement Program Fund.
- 19-5-1117. Arkansas Tobacco Settlement Commission Fund.
- 19-5-1118. Prevention and Cessation Program Account.
- 19-5-1119. Targeted State Needs Program Account.
- 19-5-1120. Arkansas Biosciences Institute Program Account.
- 19-5-1121. Medicaid Expansion Program Account.
- 19-5-1122. Juvenile Accountability Incentive Block Grant Trust Fund.
- 19-5-1123. Baby Sharon's Children's Catastrophic Illness Grant Program Trust Fund.
- 19-5-1124. Arkansas Delta Region Trust Fund.
- 19-5-1125. Arkansas Capitol Grounds Monument and Memorial Preservation Fund.

SECTION.

- 19-5-1126. Arkansas Public Transit Trust Fund.
- 19-5-1127. Military Family Relief Trust Fund.
- 19-5-1128. Arkansas Multi-Agency Insurance Trust Fund.
- 19-5-1129. Organ Donor Awareness Education Trust Fund.

SECTION.

- 19-5-1130. Economic Development Superprojects Project Fund.
- 19-5-1131. Department of Workforce Services Training Trust Fund.
- 19-5-1134. Public School Insurance Trust Fund.
- 19-5-1135. Arkansas Fair Housing Commission Trust Fund.

Effective Dates. Acts 1999, No. 1210, § 10: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 1999, No. 1400, § 45: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 1999, No. 1463, § 40: July 1, 1999. Emergency clause provided: "It is hereby

found and determined by the Eighty-second General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 period is later than July 1, 1999 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 1999, No. 1492, § 8, provided: "The provisions of Section 5 shall be effective 90 days after adjournment. The provisions of Sections 1, 2, 3, 4, 6 and 7 shall not be effective unless: a) the General Assembly refers a constitutional amendment to be approved during the 2000 general election; b) the amendment provides for a limitation on the increase in the assessed value of real property after a county-wide reappraisal; and c) the amendment is approved. If those conditions are met, Sections 1, 2, 3, 4 and 6 shall become effective on January 1, 2001, and Section 7 shall become effective January 1, 2002. Claims for refund may be filed in 2001 pursuant to §§ 26-51-601 — 26-52-608 for property taxes paid during calendar year 2000 for property assessed in calendar year 1999." Acts 1999, No. 1492, §§ 1, 2, 3, 4 and 6 became effective Jan. 1, 2001; § 7 became effective Jan. 1, 2002.

Identical Acts 2000 (2d Ex. Sess.), Nos. 1 and 2, § 11. Dec. 15, 2000. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that Amendment 79 to the Arkansas Constitution requires the General Assembly to provide for a property tax credit of not less than \$300 for each homestead; that providing such a property tax credit results in a significant reduction in revenues for funding county

services and public schools; that without an alternative source of funding counties and public schools cannot operate effectively; that an increase in the state sales and use tax provides a source of funding for counties and public schools; that this act will accomplish the purposes of Amendment 79 in providing a property tax credit and source of funding. It is necessary that this act become effective immediately in order to facilitate the administration of the property tax credit and to generate sufficient revenues to fully fund the credit. Therefore, an emergency is declared to exist and Sections 1, 2, 3, 4, 5, 6, 8 and 9 of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto." Acts 2000 (2d Ex. Sess.), Nos. 1 and 2, §§ 1, 2, 3, 4, 5, 6, 8 and 9 approved Dec. 15, 2000.

Acts 2001, No. 1416, § 55: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency clause provided that: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 day period is later than

July 1, 2001 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2003, No. 1473, § 74: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that this act includes technical corrects to Act 923 of 2003 which establishes the classification and compensation levels of state employees covered by the provisions of the Uniform Classification and Compensation Act; that Act 923 of 2003 will become effective on July 1, 2003; and that to avoid confusion this act must also effective on July 1, 2003. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2003."

Acts 2003 (1st Ex. Sess.), No. 55, § 43: July 1, 2003. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2003 the changes will not be timely and that the authority to transfer funds to general revenue from unclaimed property receipts are required before the end of the current fiscal year. Therefore, an emergency is declared to exist and Section 38 of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its passage and approval and the remainder of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2003." Acts 2003 (1st Ex. Sess.), No. 55, § 38 approved May 13, 2003.

Acts 2005, No. 2282, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being imme-

diately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005.”

Acts 2005, No. 2315, § 20: July 1, 2005. Emergency clause provided: “It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005.”

Acts 2007, No. 110, § 9: July 1, 2007. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the people of Arkansas are having to pay more in fuel costs due to the rise in oil prices; that the rise in fuel costs has resulted in an increase in the price of food and other goods; and that in order to offset these rising prices the sales and use tax rate on food and food ingredients should be reduced. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007.”

Acts 2007, No. 182, § 32: Jan. 1, 2008.

Acts 2007, No. 551, § 4: July 1, 2007. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the creation of the Department of Workforce Services Training Trust Fund and the Department of Workforce Services Unemployment Insurance Administration Fund is necessary for the development of the workforce of the State of Arkansas and for the proper administration of the Arkansas Employment Security Law; that any delays in implementing these funds could cause irreparable harm to the administration of those programs; and that this act is necessary to achieve the purposes of those funds. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007.”

Acts 2007, No. 751, § 38: July 1, 2007. Emergency clause provided: “It is found and determined by the General Assembly

of the State of Arkansas that this act dissolves and transfers the duties of the Executive Chief Information Officer, Chief Information Officer, and Office of Information Technology; and that dissolving the offices at the beginning of the state’s fiscal year will result in a more efficient transfer of responsibilities and funds. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007.”

Acts 2007, No. 1032, § 39: July 1, 2007. Emergency clause provided: “It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007.”

Acts 2007, No. 1055, § 8: Apr. 4, 2007. Emergency clause provided: “It is found and determined by the General Assembly, that the Constitution of the State of Arkansas requires an adequate education system for the state and that the efficient and effective operation of state government is critical to the health and welfare of the citizens of the state; that the provisions of this Act will provide the necessary funds and procedures to assist in alleviating the effects of an economic downturn on essential government programs; that the effectiveness of this Act on July 1, 2007 is essential to the operation of state government; with the exception that Section 5 in this Act shall be in full force and effect from and after the date of its passage and approval, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2007, with the exception that Section 5 in this Act shall be in full force and effect from and after the date of its passage and approval, could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1,

2007; with the exception that Section 5 in this Act shall be in full force and effect from and after the date of its passage and approval. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date of the last house overrides the veto."

Acts 2007, No. 1201, § 39: July 1, 2007. Emergency clause provided: "It is hereby

found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

19-5-1101. Post-Secondary Education Holding Trust Fund.

There is created on the books of the Chief Fiscal Officer of the State, the Treasurer of State, and the Auditor of State the "Post-Secondary Education Holding Trust Fund" which shall consist of those funds set aside from the various technical institutes and comprehensive lifelong learning centers awaiting the conclusions of the study required by the Task Force on Non-Baccalaureate Post-Secondary Education Act.

History. Acts 1999, No. 1400, § 38.

19-5-1102. Performance Partnership Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the "Performance Partnership Trust Fund", to consist of funds transferred from the Landfill Post-Closure Trust Fund and such other funds as are made available by law.

(b) The fund shall be used by the Arkansas Department of Environmental Quality to defray the costs of developing and implementing a management organization utilizing the principles of the National Environmental Performance Partnership System, advocated by the United States Environmental Protection Agency, which integrates environmental indicators, management information, and performance-based budgeting and accounting to measure agency performance.

History. Acts 1999, No. 1210, § 4.

19-5-1103. Property Tax Relief Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the Property Tax Relief Trust Fund.

(b) The fund shall consist of such revenues generated by §§ 26-52-302(c), 26-52-317(c)(1)(B), 26-53-107(c), and 26-53-145(c)(1)(B), and shall be used for such purposes as set out in § 26-26-310.

History. Acts 2001, No. 1646, § 10; 2007, No. 110, § 7.

Publisher's Notes. Former § 19-5-1103, concerning a contingent creation of a Property Tax Relief Trust Fund, was repealed by identical Acts 2000 (2d Ex. Sess.), Nos. 1 and 2, § 1. The section was derived from Acts 1999, No. 1492, § 6. For present law, see Ark. Const. Amend. 79 and § 19-5-1110.

Amendments. The 2007 amendment

inserted "26-52-317(c)(1)(B)" and "26-53-145(c)(1)(B)" in (b).

Cross References. Additional taxes levied, §§ 26-52-302, 26-53-107.

Certification of amount of property tax reduction, § 26-26-310.

Limitation on increase of property's assessed value, § 26-26-1118.

Property tax relief, Ark. Const. Amend. 79.

19-5-1104. Arkansas Disaster Relief Program Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Disaster Relief Program Trust Fund.

(b)(1) This fund shall consist of state income tax checkoff funds certified each quarter in accordance with § 26-35-1101, interest earnings, gifts, grants, bequests, devises, donations, and any other moneys made available by law.

(2) This fund shall be administered by the Department of Finance and Administration and disbursed as appropriated for the Disaster Relief Income Tax Checkoff Program set out in § 26-35-1101 et seq.

History. Acts 1999, No. 1463, § 19.

19-5-1105. Small Business Revolving Loan Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Small Business Revolving Loan Fund.

(b)(1) This fund shall consist of moneys transferred from the General Improvement Fund, interest earnings, repayment of loans, and moneys recovered for loan losses made under the Small Business Revolving Loan Fund for the Pollution Control and Prevention Technologies Act program and any other moneys made available by law or from any other source.

(2) The fund shall be administered by the Arkansas Department of Environmental Quality and used exclusively for those purposes set out in § 8-5-801 et seq.

History. Acts 1999, No. 1463, § 19.

19-5-1106. State Insurance Department Prepaid Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "State Insurance Department Prepaid Trust Fund".

(b)(1) This fund shall consist of investment income, grants, refunds, gifts, and all license fees paid into the fund pursuant to the Arkansas Prepaid Funeral Benefits Law, § 23-40-101 et seq.

(2) The fund shall be used for the operations and improvements of the Division of Prepaid Funeral Benefits of the State Insurance Department, as administered by the Insurance Commissioner and the Treasurer of State as set out in § 23-40-107.

(3) The fund shall also consist of the assets of the Prepaid Funeral Contracts Recovery Program Fund, there to be administered by the Insurance Commissioner and the Prepaid Funeral Contracts Recovery Program Board as set out in § 23-40-125.

History. Acts 1999, No. 1463, § 19; 2003 (1st Ex. Sess.), No. 55, § 17.

Amendments. The 2003 (1st Ex. Sess.) amendment added (b)(3).

19-5-1107. Natural Resources Damages Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Natural Resources Damages Trust Fund.

(b)(1) This fund shall consist of payments to the State of Arkansas for restoration, rehabilitation, replacement, or acquisition of natural resources, gifts, donations, federal funds, interest income, and such other funds as may be made available by the General Assembly.

(2) The fund shall be used for natural resource restoration, rehabilitation, replacement, or acquisition, as authorized by the Natural Resources Damages Advisory Board, contingent upon any order of a court of appropriate jurisdiction and conditions contained in gifts or donations, as may be provided by law.

History. Acts 1999, No. 1463, § 19.

19-5-1108. Water, Waste Disposal, and Pollution Abatement General Obligation Bond Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Water, Waste Disposal, and Pollution Abatement General Obligation Bond Fund.

(b)(1) Such fund shall consist of proceeds from the sale of bonds issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Water, Waste Disposal and Pollution Abatement Facilities Financing Act of 2007 in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds.

(2) The fund shall be used for the development of projects and the payment of the costs and expenses of the issuance of the bonds.

History. Acts 1999, No. 1463, § 19.

Publisher's Notes. The Arkansas Water, Waste Disposal and Pollution Abatement Facilities Financing Act of 1997, referred to in subsection (b) of this section,

was enacted by Acts 1997, No. 607, and the text of §§ 1-22 of that act may be found at the Publisher's Notes at Title 15, Chapter 22.

The Arkansas Water, Waste Disposal,

and Pollution Abatement Facilities Financing Act of 2007 is codified as § 15-20-1301 et seq.

19-5-1109. Ouachita River Waterways Project Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Ouachita River Waterways Project Trust Fund.

(b) This fund shall consist of those moneys approved by the General Assembly and the interest income earned from the investment of funds accruing to the Ouachita River Waterways Project Trust Fund.

(c)(1) It may be used for such purposes authorized by law, including, but not limited to, wildlife and recreation purposes and bank stabilization.

(2) The funds shall not be used for bend cuts or bend widenings.

(d) Investment of the funds available shall be by the Treasurer of State in such amounts and in such manner as may be directed by the Ouachita River Commission. In no event, however, shall the funds be invested for longer than a continuous two-year period.

History. Acts 1999, No. 1532, § 6.

Cross References. Ouachita River Commission, § 15-23-801 et seq.

19-5-1110. [Repealed.]

Publisher's Notes. This section, concerning the Property Tax Relief Trust Fund, was repealed by Acts 2003 (1st Ex.

Sess.), No. 55, § 25. The section was derived from Acts 2000 (2d Ex. Sess.), Nos. 1 and 2, § 2.

19-5-1111. ADEQ Environmental Settlement Trust Fund.

There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State, the ADEQ Environmental Settlement Trust Fund to consist of funds received by the State of Arkansas pursuant to settlement agreements for environmental or natural resources damages, interest earnings, and any other moneys designated to be deposited into this fund, there to be administered by the Director of the Arkansas Department of Environmental Quality.

History. Acts 2001, No. 1416, § 44.

19-5-1112. Establishment of Geographic Information Systems Fund.

(a)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the Geographic Information Systems Fund.

(2) The fund shall consist of:

(A) Funds approved by the General Assembly;

(B) Grants, gifts, and donations received by the State of Arkansas for the purposes of this section;

(C) Agency investments toward enterprise geographic information systems projects;

(D) Federal funds; and

(E) Any other funds allowable by law.

(3) This fund shall be used to:

(A) Carry out the duties, responsibilities, and authority of the Arkansas State Land Information Board as described by § 15-21-504;

(B) Create, operate, and maintain GeoStor, the Arkansas Spatial Data Infrastructure; and

(C) Create, update, maintain, and disseminate framework spatial data as defined by § 15-21-502.

(b)(1)(A) The Director of the Department of Information Systems shall manage the fund, and the Governor shall oversee the expenditures from the fund.

(B) The Arkansas State Land Information Board shall establish standards and methodologies for evaluating the funding of enterprise-level geographic information systems projects.

(2)(A) The director, with advice from the board, shall evaluate, prioritize, and approve proposals for geographic information systems projects.

(B) Such proposals and requests for funding shall demonstrate any or all of the following:

(i) Improvement in the quality of life for Arkansans;

(ii) Elimination of redundant systems;

(iii) Improved service for Arkansas citizens;

(iv) Enhanced economic development opportunities in Arkansas;

(v) Implementation of electronic government twenty-four (24) hours a day, seven (7) days a week;

(vi) Substantial benefit to more than one (1) agency through lower operating costs; and

(vii) Continued development of the Arkansas Spatial Data Infrastructure.

History. Acts 2001, No. 1249 §§ 1, 2; 2007, No. 751, § 8.

Amendments. The 2007 amendment substituted "Director of the Department of Information Systems" for "Executive

Chief Information Officer" in (b)(1)(A) and (b)(2)(A).

Cross References. Arkansas State Land Information Board, § 15-21-504.

19-5-1113. Policemen's Pension Supplement Program Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Policemen's Pension Supplement Program Fund.

(b)(1) This fund shall consist of that portion of those unallocated premium taxes levied on insurers for the support of police retirement programs set out in §§ 24-11-211 and 24-11-302(j)(3) [repealed].

(2) The fund shall be used for providing financial assistance to certain retired police officers and their survivors who are receiving pensions from policemen's pension and relief funds as set out in § 24-11-211.

History. Acts 2001, No. 1646, § 11.

19-5-1114. Arkansas Construction Industry Craft Training Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Construction Industry Craft Training Trust Fund.

(b)(1) This fund shall consist of the net proceeds of the construction permit surcharge as set out in § 6-55-106.

(2) The fund shall be used to support training programs set out in § 6-55-101 et seq., administered by the Department of Workforce Education and the State Apprenticeship Coordination Steering Committee.

History. Acts 2001, No. 1646, § 11.

19-5-1115. Arkansas Healthy Century Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Healthy Century Trust Fund.

(b)(1) This fund shall consist of an initial principal amount of \$100,000,000 of tobacco settlement funds as provided in § 19-12-104 and interest earnings.

(2) The fund shall be used for those programs set out in § 19-12-107, administered by the State Board of Finance.

History. Acts 2001, No. 1646, § 11.

19-5-1116. Tobacco Settlement Program Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Tobacco Settlement Program Fund.

(b)(1) This fund shall consist of those moneys deposited from the Tobacco Settlement Cash Holding Fund provided in § 19-12-104 and interest earnings.

(2) The fund shall be used for the transfer of funds to the various funds and fund accounts set out in § 19-12-108, administered by the State Board of Finance.

History. Acts 2001, No. 1646, § 11.

19-5-1117. Arkansas Tobacco Settlement Commission Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Tobacco Settlement Commission Fund.

(b)(1) This fund shall consist of investment earnings transferred from the Tobacco Settlement Program Fund and each of the Tobacco Settlement Program Accounts as provided in § 19-12-108 and interest earnings.

(2) The fund shall be used for those purposes set out in § 19-12-108, administered by the State Board of Finance.

History. Acts 2001, No. 1646, § 11.

19-5-1118. Prevention and Cessation Program Account.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Prevention and Cessation Program Account.

(b)(1) This fund shall consist of those moneys transferred from the Tobacco Settlement Program Fund as provided in § 19-12-108 and interest earnings.

(2) The fund shall be used by the Department of Health for those purposes set out in § 19-12-109.

History. Acts 2001, No. 1646, § 11.

19-5-1119. Targeted State Needs Program Account.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Targeted State Needs Program Account.

(b)(1) This fund shall consist of those moneys transferred from the Tobacco Settlement Program Fund as provided in § 19-12-108 and interest earnings.

(2) The fund shall be used for those purposes set out in § 19-12-110.

History. Acts 2001, No. 1646, § 11.

19-5-1120. Arkansas Biosciences Institute Program Account.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Biosciences Institute Program Account.

(b)(1) This fund shall consist of those moneys transferred from the Tobacco Settlement Program Fund as provided in § 19-12-108 and interest earnings.

(2) The fund shall be used for those purposes set out in § 19-12-111.

History. Acts 2001, No. 1646, § 11.

19-5-1121. Medicaid Expansion Program Account.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Medicaid Expansion Program Account.

(b)(1) This fund shall consist of those moneys transferred from the Tobacco Settlement Program Fund as provided in § 19-12-108 and interest earnings.

(2) The fund shall be used by the Department of Human Services for those purposes set out in § 19-12-112.

History. Acts 2001, No. 1646, § 11.

19-5-1122. Juvenile Accountability Incentive Block Grant Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Juvenile Accountability Incentive Block Grant Trust Fund.

(b)(1) This fund shall consist of those federal funds received through a grant award under the Juvenile Accountability Incentive Block Grants Program.

(2) The fund shall be used to provide funds to state and local units of government to establish a coordinated enforcement plan for reducing juvenile crime developed by a Juvenile Crime Enforcement Coalition, as administered by the Division of Youth Services of the Department of Human Services.

History. Acts 2001, No. 1646, § 11.

19-5-1123. Baby Sharon's Children's Catastrophic Illness Grant Program Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Baby Sharon's Children's Catastrophic Illness Grant Program Trust Fund".

(b)(1) All moneys collected under § 26-35-1202 shall be deposited into the State Treasury to the credit of the fund.

(2) The fund shall also consist of any other revenues authorized by law.

(c) The fund shall be used exclusively by the Baby Sharon's Children's Catastrophic Illness Grant Program Committee for the Baby Sharon's Children's Catastrophic Illness Grant Program.

(d) The Treasurer of State shall credit to the fund the amount certified each quarter in accordance with § 26-35-1203.

(e)(1) The moneys credited to the fund shall be held as trust funds in interest-bearing accounts only.

(2) All interest earned shall be credited to the fund and shall be used only for the purposes of the fund.

(f) All moneys deposited into the fund, all interest earned on deposits, and the fund balance in the fund may be disbursed as appropriated in each fiscal year of the biennium for the program.

History. Acts 2003, No. 279, § 2; 2005, No. 415, § 5[4].

Publisher's Notes. Acts 2005, No. 415, contained only four sections; however, the last section was labelled as "Section 5."

Amendments. The 2005 amendment substituted "Baby Sharon's Children's ... Catastrophic Illness Grant Program" for

"Arkansas Children's Hospital to assist with the medical expenses incurred by the families of children with catastrophic illnesses or injuries by awarding grants to the families who are liable for the medical expenses" in (c).

Cross References. Baby Sharon Act, § 26-35-1201 et seq.

19-5-1124. Arkansas Delta Region Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Delta Region Trust Fund".

(b) The fund shall consist of funds received by the Arkansas Delta Development Commission and any other moneys provided by the General Assembly, there to be used for the administration and operations of the commission.

History. Acts 2003, No. 1473, § 35.

codified as § 15-4-2608.

A.C.R.C. Notes. This section is also

19-5-1125. Arkansas Capitol Grounds Monument and Memorial Preservation Fund.

(a)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Capitol Grounds Monument and Memorial Preservation Fund".

(2) The fund shall consist of funds made available from private donations received by the Capitol Arts and Grounds Commission or the Secretary of State, fees paid by sponsors of the monuments and memorials, and any additional moneys appropriated to the fund by the General Assembly.

(b)(1) Following the enactment of an act authorizing the memorial or monument and before beginning construction, improvement, or placement, any group or organization that sponsors and pays the cost of the construction, improvement, or placement of a memorial or monument on the State Capitol grounds shall pay into the fund a fee of ten percent (10%) of the cost of the construction, improvement, or placement of the monument or memorial.

(2) The amount of the fee shall be determined by the commission, and the initial basis of the fee shall be determined by the group or organization sponsoring the monument or memorial and paying the cost of construction, improvement, or placement.

(3) After the construction, improvement, or placement is complete, the sponsor shall submit to the commission an affidavit stating the actual cost of the construction, improvement, or placement, and if the commission determines that the actual cost is higher or lower than the estimate, the commission shall adjust the fee.

(4) The sponsor may donate or request a refund of any amount paid in excess of the fee.

(5) If the initial fee paid into the fund is insufficient, the sponsor shall pay to the commission the additional fee.

(c)(1) All moneys deposited into the fund and any accrued interest shall remain in the fund for the purpose of maintaining, restoring, and preserving all monuments and memorials on the State Capitol grounds.

(2) The fund shall be administered by the commission.

(3) The commission may determine the amount of funds to allocate from the fund to maintain, preserve, and restore the monuments and memorials on the State Capitol grounds.

(4) The accrued interest from the fund shall be appropriated to the fund.

(d)(1) The commission and the Secretary of State may receive gifts, grants, and donations from private or public sources for the fund.

(2) In addition to any other moneys appropriated or transferred by the General Assembly, the gifts, grants, and donations shall be transmitted to the Treasurer of State, who shall credit the amount to the fund.

History. Acts 2003 (1st Ex. Sess.), No. 55, § 18; 2005, No. 1962, § 83.

Amendments. The 2005 amendment, in (b)(1), substituted "Following the enact-

ment of an act" for "Upon passage of an act" and deleted "by the General Assembly" following the first occurrence of "monument."

19-5-1126. Arkansas Public Transit Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Public Transit Trust Fund".

(b) The fund shall consist of seventy-five percent (75%) of the net revenues derived from the additional rental vehicle tax imposed by § 26-63-302.

(c) The fund shall be used by the Arkansas State Highway and Transportation Department for:

(1) The purpose of acquiring federal matching funds for the purchase of public transportation vehicles;

(2) Public transit equipment or facilities; and

(3) The operation of the United States Department of Transportation Federal Transit Administration assistance programs.

History. Acts 2003 (1st Ex. Sess.), No. 55, § 18; 2007, No. 182, § 16; 2007, No. 1032, § 29; 2007, No. 1201, § 29.

Publisher's Notes. The changes made by No. 182 and by identical acts Nos. 1032 and 1201 are both reflected in (b).

Amendments. The 2007 amendment by No. 182 substituted “§ 26-63-302” for “§ 26-52-311(c)” in (b).

The 2007 amendment by identical acts Nos. 1032 and 1201 rewrote (b).

Effective Dates. Acts 2007, No. 182, § 32: Jan. 1, 2008. Effective date clause provided: “Effective Date. Sections 1-31 of this act will become effective on January 1, 2008.”

19-5-1127. Military Family Relief Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Military Family Relief Trust Fund”.

(b)(1) All moneys collected under §§ 26-35-1302 and 26-35-1303 shall be deposited into the State Treasury to the credit of the fund.

(2) The fund shall also consist of any other revenues authorized by law.

(c) The fund shall be used exclusively by the Adjutant General or his or her designee to assist the families of members of the National Guard and reserve components of the armed forces who serve on active duty for a minimum of thirty (30) days as a result of September 11, 2001.

(d) The Treasurer of State shall credit to the fund the amount certified each quarter in accordance with § 26-35-1303.

(e)(1) The moneys credited to the fund shall be held as trust funds in interest-bearing accounts only.

(2) All interest earned shall be credited to the fund and shall be used only for the purposes of the fund.

(f) All moneys deposited into the fund, all interest earned on deposits, and the fund balance in the fund may be disbursed as appropriated in each fiscal year of the biennium for the Military Family Relief Check-off Program.

History. Acts 2005, No. 1028, § 2.

the Military Family Relief Check-off Pro-

Cross References. Contributions to

gram, § 26-35-1302.

19-5-1128. Arkansas Multi-Agency Insurance Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Multi-Agency Insurance Trust Fund”.

(b) The fund shall consist of all moneys received by the Administrator of the Risk Management Division of the State Insurance Department, including, but not limited to, the premiums collected and any insured loss or loss expenses paid by insurance or reinsurance companies and interest income as set out in § 25-35-103.

(c) The fund shall be used for the purposes set out in § 25-35-103.

History. Acts 2005, No. 2282, § 8;
2005, No. 2316, § 8.

19-5-1129. Organ Donor Awareness Education Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Organ Donor Awareness Education Trust Fund".

(b) The fund shall consist of:

(1) All moneys donated or collected for the purpose of educating or informing the public of the need for organ donations;

(2) All interest earned from the investment of fund balances;

(3) Any remaining fund balances carried forward from year to year; and

(4) Any gifts, grants, bequests, devises, and donations.

(c) The fund shall be used for educational or informational materials and other related costs associated with informing or educating the public about organ donations and organ donation awareness as set out in § 20-17-502.

History. Acts 2005, No. 2282, § 8; 2005, No. 2316, § 8.

19-5-1130. Economic Development Superprojects Project Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Economic Development Superprojects Project Fund".

(b) The fund may consist of the proceeds from the sale of bonds, together with all revenues derived by the Arkansas Development Finance Authority from any superproject financed or refinanced under § 15-4-3012 or may consist of other funds authorized by law.

(c) This fund may be used to provide for payment of all or a part of debt service on bonds and to directly fund superprojects on a pay-as-you-go basis as set out in § 15-4-3012 or to fund projects authorized under Arkansas Constitution, Amendment 82.

History. Acts 2005, No. 2282, § 8; 2005, No. 2316, § 8; 2007, No. 1055, § 5.

Amendments. The 2007 amendment substituted "may" for "shall" in (b) and (c);

added "or may consist of other funds as authorized by law" in (b); and added "or to fund projects authorized under Arkansas Constitution, Amendment 82" in (c).

19-5-1131. Department of Workforce Services Training Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Department of Workforce Services Training Trust Fund".

(b)(1) This fund shall consist of the proceeds of the stabilization tax specified in § 11-10-706(f), any interest accruing on these revenues, and any other funds made available by the General Assembly.

(2) The fund shall be used for worker training under rules and regulations promulgated by the Director of the Department of Workforce Services.

(c) The director shall report to the Legislative Council on a quarterly basis on all uses of the fund.

History. Acts 2007, No. 551, § 1.

19-5-1134. Public School Insurance Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Public School Insurance Trust Fund".

(b) The fund shall consist of:

(1) A Permanent Insurance Reserve Fund, insurance premiums, adjustments, earnings, interest income, and the like, as provided by the Public Elementary and Secondary School Insurance Act, § 6-20-1501 et seq., and The School Motor Vehicle Insurance Act, § 6-21-701 et seq.;

(2) All funds transferred from the former Public Elementary and Secondary School Insurance Fund established under §§ 6-20-1510 [repealed] and 19-5-908 [repealed]; and

(3) All funds transferred from the former School Vehicle Insurance Reserve Trust Fund established under §§ 6-21-710 and 19-5-981 [repealed].

(c)(1) The Public School Insurance Trust Fund shall be used for the operation, maintenance, and execution of the Public Elementary and Secondary School Insurance Program under § 6-20-1501 et seq. and the Public School Motor Vehicle Insurance Program under § 6-21-701 et seq.

(2) No money shall be appropriated from the Public School Insurance Trust Fund for any purpose except for the use and benefit of the Public Elementary and Secondary School Insurance Program and the Public School Motor Vehicle Insurance Program.

(3) All funds received by the State Insurance Department in the administration of the Public Elementary and Secondary School Insurance Program and the Public School Motor Vehicle Insurance Program as premiums, adjustments, earnings, and the like:

(A) Shall be used for the following purposes, listed in a descending order of priority:

(i) To defray administrative costs;

(ii) To pay claims; and

(iii) To maintain the Public School Insurance Trust Fund; and

(B) May be invested and reinvested as the Insurance Commissioner may determine.

(4) Moneys invested and interest earned thereon shall be administered as program funds.

(5) All moneys deposited to the Public School Insurance Trust Fund shall not be subject to any deduction, tax, levy, or any other type of assessment.

(d) The initial loan from the former Public Elementary and Secondary School Insurance Fund as established by the Public Elementary and Secondary School Insurance Act, § 6-20-1501 et seq., of one million five hundred thousand dollars (\$1,500,000) to fund the former School Vehicle Insurance Reserve Trust Fund established under the School Motor Vehicle Insurance Act, § 6-21-701 et seq., is cancelled.

History. Acts 2007, No. 738, § 10.

19-5-1135. Arkansas Fair Housing Commission Trust Fund.

(a) There is hereby established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Fair Housing Commission Trust Fund".

(b) The fund shall consist of funds received by the Arkansas Fair Housing Commission, administrative or civil penalties levied and collected pursuant to § 16-123-301 et seq., and any other moneys provided by the General Assembly.

(c) This fund shall be used for fair housing education of the public and the operational expenses of the commission, as set out in § 16-123-301 et seq.

History. Acts 2007, No. 1032, § 30;
2007, No. 1201, § 30.

SUBCHAPTER 12 — MISCELLANEOUS FUNDS CONTINUED

SECTION.

- 19-5-1201. Institutional and Community Development Fund.
- 19-5-1202. Reward Pool Fund.
- 19-5-1203. Motorcoach Carrier Incentive Program Fund.
- 19-5-1204. Balanced Budget Reserve Fund.
- 19-5-1205. Youth Services Facilities Needs Fund.
- 19-5-1206. Arkansas Building Authority Real Estate Fund.
- 19-5-1207. Arkansas Real Property Reappraisal Fund — Uses.
- 19-5-1208. Arkansas Research Matching Fund.
- 19-5-1209. Rural Physician Incentive Revolving Fund.
- 19-5-1210. Arkansas Transitional Employment Fund.
- 19-5-1211. Department of Labor Special Fund.
- 19-5-1212. [Repealed.]
- 19-5-1213. Arkansas Athletic Commission Fund.

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- 19-5-1214. Military Support Revolving Fund.
- 19-5-1215. Massage Therapy Board Fund.
- 19-5-1216. Arkansas Purchasing Card Services Program Fund.
- 19-5-1217. Computer and Electronic Recycling Fund.
- 19-5-1218. Energy Management Paying Fund.
- 19-5-1219. Department of Economic Development Super Projects Fund.
- 19-5-1220. Drug Prevention and Intervention Program Fund.
- 19-5-1221. Port Priority Improvement Fund.
- 19-5-1222. Nursing Student Loan Revolving Fund.
- 19-5-1223. [Repealed.]
- 19-5-1224. [Repealed.]
- 19-5-1225. Judicial Filing Fee Fund.
- 19-5-1226. Federal Fiscal Relief Fund.
- 19-5-1227. Educational Adequacy Fund.
- 19-5-1228. Area Agencies on Aging Fund.

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- 19-5-1229. Purchase and Corporate Travel Card Program Fund.
- 19-5-1230. UAMS Cancer Research Center Matching Fund.
- 19-5-1231. Economic Development Incentive Quick Action Closing Fund.
- 19-5-1232. Department of Workforce Services Unemployment In-

SECTION.

- Insurance Administration Fund.
- 19-5-1233. Arkansas Technology Infrastructure Fund.
- 19-5-1234. Department of Workforce Services Fund.
- 19-5-1235. Creation of Science, Technology, Engineering, and Math Fund.

Effective Dates. Acts 1999, No. 589, § 7: Apr. 7, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that there is a pressing and immediate need for additional physicians in medically underserved rural areas in Arkansas; and this act has as its purpose the furnishing of financial assistance to physicians who have an interest and desire to engage in rural community practice in Arkansas and will so obligate themselves. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 1999, No. 1463, § 40: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 period is later than July 1, 1999 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 1999, No. 1567, § 28: July 1, 1999. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the United

States Congress has amended the laws pertaining to certain federally funded public assistance programs; that these programs are crucial to the life and health of many needy citizens of the State of Arkansas who otherwise will be unable to obtain food, clothing, shelter, or medical care; that federal funds have already been appropriated for this program and any delays could work irreparable harm upon the proper administration of essential governmental programs and the State of Arkansas may risk forfeiture of the federal funding; that this act so provides. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety, shall be in full force and effect on July 1, 1999."

Acts 2001, No. 307, § 2: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly of Arkansas, that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is so extended that the ninety-day period is later than July 1, 2001 such changes will not be timely. Therefore an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective July 1, 2001."

Acts 2001, No. 577, § 8: July 1, 2001. Emergency clause provided: "It is hereby found and determined by the Eighty-third General Assembly that this act must go into effect on the date the biennial appropriation for the Department of Labor goes into effect, which is July 1, 2001, and that the delay in the effective date of this act could work irreparable harm upon the proper administration and provisions of

essential government programs. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2001, No. 1384, § 7: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency clause provided that: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 day period is later than July 1, 2001 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2001, No. 1666, § 92: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and

this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001. Provided however, that the Section which amends Act 937 of 1999, the Section that provides \$6,750,000 in supplemental appropriation for Disaster Assistance and the Section that provides \$1,500,000 in supplemental appropriation for Disaster Assistance - Federal shall be effective on the date of its passage and approval."

Acts 2003, No. 1123, § 22: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2003 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2003 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2003."

Acts 2003, No. 1672, § 7: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2003 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2003 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2003."

Acts 2003 (1st Ex. Sess.), No. 55, § 43: July 1, 2003. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the

state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2003 the changes will not be timely and that the authority to transfer funds to general revenue from unclaimed property receipts are required before the end of the current fiscal year. Therefore, an emergency is declared to exist and Section 38 of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its passage and approval and the remainder of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2003."

Acts 2003 (2nd Ex. Sess.), No. 72, § 2: Feb. 3, 2004. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that monies received through the provisions of the Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27 should be transferred to a fund in the State Treasury created by law; that the provisions of this Act create a fund as determined by the General Assembly; and that this act is immediately necessary because these monies are vitally needed in order to fund various provisions of law enacted to meet requirements of the Supreme Court decision in *Lake View School District No. 25 v. Huckabee*, 351 Ark. 31 (2002). Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2003 (2nd Ex. Sess.), No. 94, § 6: Mar. 1, 2004. Emergency clause provided: "It is found and determined by the General Assembly, that the provision of an equal opportunity for an adequate education to all the citizens of the state is imperative; that additional funds are immediately needed to provide an equal opportunity for an adequate education; that this act is designed to provide the additional revenues needed to provide this

equal opportunity to all citizens; and that a delay in the effective date of this act will cause irreparable harm upon the provision of essential education opportunities and the proper administration of educational programs. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after the date of March 1, 2004."

Acts 2003 (2nd Ex. Sess.), No. 107, § 12: became law without Governor's signature, Mar. 1, 2004. Emergency clause provided: "It is found and determined by the General Assembly, that the provision of an equal opportunity for an adequate education to all the citizens of the state is imperative; that additional funds are immediately needed to provide an equal opportunity for an adequate education; that this act is designed to provide the additional revenues needed to provide this equal opportunity to all citizens; and that a delay in the effective date of this act will cause irreparable harm upon the provision of essential education opportunities and the proper administration of educational programs. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after the date of March 1, 2004."

Acts 2003 (2nd Ex. Sess.), No. 108, § 5: Feb. 12, 2004. Emergency clause provided: "It is found and determined by the 84th General Assembly of the State of Arkansas, meeting in Second Extraordinary Session, that this act is necessary due to the November 2002 Arkansas Supreme Court decision declaring the Arkansas public school system financially inadequate. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2005, No. 2131, § 38: July 1, 2005. Emergency clause provided: "It is found and determined by the General Assembly,

that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2005 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2005 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2005."

Acts 2006 (1st Ex. Sess.), No. 20, § 20: Apr. 11, 2006. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the Arkansas Supreme Court found that the public school funding system continues to be inadequate and the public schools are operating under a constitutional infirmity that must be corrected immediately; that to correct the constitutional infirmity and to provide adequate funding for public education the amount of foundation funding for school districts shall be revised; that school districts require additional resources for the repair, improvement and replacement of academic facilities; that legislative correction is immediately necessary in order to allow school districts to provide an adequate opportunity for an adequate education to every public school student in the state. Therefore, an emergency is declared to exist and this act being necessary for the public peace, health and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2007, No. 110, § 9: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the people of Arkansas are having to pay more in fuel costs due to the rise in oil prices; that the rise in fuel costs has resulted in an increase in the price of food and other goods;

and that in order to offset these rising prices the sales and use tax rate on food and food ingredients should be reduced. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 427, § 2: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly that the effectiveness of this act on July 1, 2007, is essential because an appropriation will be made for the fund created by this act and the appropriation will become effective on July 1, 2007; and that a delay in the effective date of this act beyond July 1, 2007, could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is declared to exist and this act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 2007."

Acts 2007, No. 510, § 2: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly that losing business to other states may result in distressed economic conditions to the State of Arkansas; that a contingency fund should be created and funded for the purpose of attracting new business and retain existing business within the State of Arkansas thereby maintaining and potentially increasing career and job opportunities for the citizens of this state; and that for the effective administration of this act, this act should become effective on July 1, 2007. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 551, § 4: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the creation of the Department of Workforce Services Training Trust Fund and the Department of Workforce Services Unemployment Insurance Administration Fund is necessary for the development of the workforce of the State of Arkansas and for the proper administration of the Arkansas Employment Security Law; that any delays in implementing these funds could cause ir-

reparable harm to the administration of those programs; and that this act is necessary to achieve the purposes of those funds. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 684, §10: Jan. 1, 2008.

Acts 2007, No. 1032, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is

declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1201, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

19-5-1201. Institutional and Community Development Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Institutional and Community Development Fund.

(b)(1) This fund shall consist of moneys provided by the General Assembly.

(2) The fund shall be disbursed by the disbursing officer of the Department of Finance and Administration as determined by the Commission on Institutional and Community Development.

History. Acts 1999, No. 1463, § 27.

19-5-1202. Reward Pool Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Reward Pool Fund.

(b)(1) This fund shall consist of all monetary donations or gifts made by private citizens and corporations.

(2) The fund shall be used for the payment of rewards or enhancing state-funded rewards for information leading to the arrest of persons committing arson, as administered by the Governor and as set out in § 5-38-301.

History. Acts 1999, No. 1463, § 27.

19-5-1203. Motorcoach Carrier Incentive Program Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Motorcoach Carrier Incentive Program Fund.

(b)(1) This fund shall consist of those funds provided by law.

(2) The fund shall be used for making incentive payments to eligible applicants as administered by the Director of the Department of Parks and Tourism, as set out in the Motorcoach Incentive Act of 1999, § 23-13-501 et seq.

History. Acts 1999, No. 1463, § 27.

19-5-1204. Balanced Budget Reserve Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Balanced Budget Reserve Fund.

(b)(1) This fund shall consist of those funds provided by the General Assembly.

(2) The fund shall be used for making distribution of additional funds to general revenues as set out by law.

History. Acts 1999, No. 1463, § 27.

19-5-1205. Youth Services Facilities Needs Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Youth Services Facilities Needs Fund.

(b)(1) This fund shall consist of funds transferred to it from the General Improvement Fund and such other funds authorized by law.

(2) The fund shall be used for contracts, repairs, acquisition, construction, equipment, and operational expenses to improve the facilities of the Division of Youth Services of the Department of Human Services.

History. Acts 1999, No. 1463, § 27.

19-5-1206. Arkansas Building Authority Real Estate Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Arkansas Building Authority Real Estate Fund.

(b)(1) This fund shall consist of funds transferred to it from the General Improvement Fund or other funds, gifts, bequests, foundation grants and gifts, Governor's or other emergency funds, federal grants and matching funds, short-term loans and advances, proceeds from bond issues, leases, service charges or fees, interagency transfers of funds, partnerships and debentures, and other funds as may be appropriated by the General Assembly.

(2) The fund shall be used to acquire real properties, either by deed or by lease, in order to own and operate, maintain, repair, renovate, develop, or construct them, including any necessary demolition and site improvements, for use by state agencies, as defined at § 22-2-102(5), for capital improvement needs under the jurisdiction of the Arkansas Building Authority.

History. Acts 1999, No. 1463, § 27; 2001, No. 307, § 1.

19-5-1207. Arkansas Real Property Reappraisal Fund — Uses.

The proceeds of the Arkansas Real Property Reappraisal Fund shall be used exclusively to pay counties and professional reappraisal companies for the reappraisal of real property as provided in the act creating the fund. There shall be no deduction from the proceeds of the fund to pay any other fees or expenses except as provided in the act creating the fund.

History. Acts 1999, No. 1444, § 2.

Acts 1999, No. 1185, codified as § 26-26-

Publisher's Notes. "The act creating the fund," referred to in this section, is 1901 et seq.

19-5-1208. Arkansas Research Matching Fund.

(a) There is created the Arkansas Research Matching Fund.

(b) The Arkansas Research Matching Fund shall be administered by the Arkansas Science and Technology Authority and shall be for the benefit of colleges and universities located within the State of Arkansas.

(c)(1) In order to qualify for the research moneys to be made available through the Arkansas Research Matching Fund, a school must be a two-year or four-year accredited institution of post-secondary education.

(2) Consortiums of eligible institutions are eligible and encouraged to apply for these funds.

(d) The Arkansas Research Matching Fund shall be focused on basic and strategic research.

(e) The Arkansas Research Matching Fund shall consist of those moneys transferred from the General Improvement Fund and any other funds made available by the General Assembly.

History. Acts 1999, No. 1545, § 2; 2001, No. 1646, § 16.

Cross References. Arkansas Research Matching Fund, § 15-3-201 et seq.

19-5-1209. Rural Physician Incentive Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Rural Physician Incentive Revolving Fund."

(b) Any unexpended balance in this fund at the end of each state fiscal year shall be carried forward to the next fiscal year to be used for the same intent and purpose set forth in § 20-12-501 et seq.

History. Acts 1999, No. 589, § 2.

19-5-1210. Arkansas Transitional Employment Fund.

(a)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Transitional Employment Fund".

(2) The fund shall consist of such revenue provided by law.

(b) The fund shall be used exclusively by the Arkansas Transitional Employment Board to fund its programs, operations, and activities.

History. Acts 1999, No. 1567, § 24.

19-5-1211. Department of Labor Special Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special fund to be known as the "Department of Labor Special Fund".

(b) This fund shall consist of:

(1) Those special revenues set out in § 19-6-301(25), (36), (72), (112), (158), and (180); and

(2) The fee, penalty, and assessment income and all other income, the disposition of which is not otherwise provided by law, of the Department of Labor.

(c) The Department of Labor Special Fund shall be used for the maintenance, operation, and improvements required by the department in carrying out the special revenue programs enumerated in subdivisions (b)(1)-(3) of this section, and to defray the costs of the maintenance, operation, and improvements required by the department or the Director of the Department of Labor in carrying out the functions, powers, and duties imposed by law on the department or the director.

(d) The director, with the approval of the Chief Fiscal Officer of the State, is authorized to transfer funds from the Department of Labor Special Fund to the Department of Labor Fund Account.

History. Acts 2001, No. 577, § 1.

19-5-1212. [Repealed.]

Publisher's Notes. This section, concerning the Capitol Grounds Monument and Memorial Preservation Fund, was re-

pealed by Acts 2003 (1st Ex. Sess.), No. 55, § 23. The section was derived from Acts 2001, No. 1652, §§ 1-4.

19-5-1213. Arkansas Athletic Commission Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Athletic Commission Fund".

(b)(1) This fund shall consist of those fees set out in § 17-22-101.

(2) The fund shall be used for those purposes set out in § 17-22-101.

History. Acts 2001, No. 1646, § 17.

19-5-1214. Military Support Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Military Support Revolving Fund".

(b) The fund shall consist of:

(1) All funds provided by law for the fund;

(2) All moneys received by the State Military Department from the United States Army, United States Air Force, United States Navy, foreign allied governments, reserve components of the United States armed forces, allied nations, and other federal agencies; and

(3) Any and all reimbursements and payments to this fund from any source shall be considered a refund to expenditures.

(c) The fund shall be used for those purposes set out in Section 3 of uncodified Acts 1999, No. 959.

History. Acts 2001, No. 1646, § 17.

19-5-1215. Massage Therapy Board Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Massage Therapy Board Fund".

(b)(1) This fund shall consist of those fees set out in § 17-86-201 et seq.

(2) The fund shall be used for the administration and expenses of the Arkansas State Board of Massage Therapy as set out in § 17-86-201 et seq.

History. Acts 2001, No. 1646, § 17.

19-5-1216. Arkansas Purchasing Card Services Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Purchasing Card Services Program Fund".

(b)(1) This fund shall be used for the payment of obligations for participating agencies by the disbursing officer of the Department of Finance and Administration.

(2) These expenditures shall be funded by transfers from the funds of the participating agencies.

History. Acts 2001, No. 1666, § 39.

19-5-1217. Computer and Electronic Recycling Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Computer and Electronic Recycling Fund".

(b) The fund shall be administered by the Arkansas Department of Environmental Quality and may be used to:

(1) Promote market research and development grants to determine the most efficient means of collecting, transporting, and processing scrap electronic equipment;

(2) Work with the Department of Finance and Administration and the Marketing and Redistribution Section of the Office of State Procurement of the Department of Finance and Administration to establish statewide contracts for computer and electronics recycling and demanufacturing businesses; and

(3) Support and fund other measures necessary to implement and promote the recycling, donation, demanufacturing, or disposal options for computers and electronic equipment.

History. Acts 2001, No. 1410, § 9.

Publisher's Notes. Acts 2001, No. 1410, § 9, is also codified as § 25-34-109.

19-5-1218. Energy Management Paying Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Energy Management Paying Fund".

(b)(1) This fund shall be used for the payment of utility bills for participating agencies by the disbursing officer of the Department of Finance and Administration.

(2) These expenditures shall be funded by transfers from the funds of the participating agencies.

History. Acts 2001, No. 1384, § 3.

19-5-1219. Department of Economic Development Super Projects Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the "Department of Economic Development Super Projects Fund".

(b) The fund shall consist of such funds as may be provided by law, there to be used for economic development super projects of the Arkansas Economic Development Council.

History. Acts 2003, No. 1123, § 7.

19-5-1220. Drug Prevention and Intervention Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Drug Prevention and Intervention Program Fund".

(b) The fund shall consist of such revenues authorized by law.

(c) The fund shall be used by the Department of Health to fund drug prevention and intervention activities.

History. Acts 2003, No. 1672, § 4.

19-5-1221. Port Priority Improvement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Port Priority Improvement Fund".

(b)(1) The fund shall consist of the funds or other moneys that may be deposited in the fund as provided by the General Assembly.

(2) The fund shall be used for the purpose of providing financial assistance to public port authorities as set out in the Arkansas Port Priority Improvement Program Act, § 15-23-901 et seq., and for development of port infrastructure, including engineering and construction costs.

History. Acts 2003 (1st Ex. Sess.), No. 55, § 22.

19-5-1222. Nursing Student Loan Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Nursing Student Loan Revolving Fund".

(b) The fund shall consist of funds appropriated for the Nursing Student Loan Program, federal funds, gifts, grants, bequests, devises, donations, and general revenues, there to be used by the Arkansas State Board of Nursing for making loans for nursing scholarships.

History. Acts 2003 (1st Ex. Sess.), No. 55, § 22; 2005, No. 1962, § 84.

Amendments. The 2005 amendment rewrote (b).

Cross References. Nursing Student Loan Revolving Fund, § 6-81-1401.

19-5-1223. [Repealed.]

Publisher's Notes. This section, concerning the Committed to Education Fund, was repealed by Acts 2007, No.

1201, § 31 and No. 1032, § 31. The section was derived from Acts 2003 (1st Ex. Sess.), No. 55, § 22.

19-5-1224. [Repealed.]

Publisher's Notes. This section, concerning Title Insurance Agents' Licensing Board Fund, was repealed by Acts 2007, No. 684, § 7. The section was derived from Acts 2003 (1st Ex. Sess.), No. 55, § 22.

Effective Dates. Acts 2007, No. 684, § 10, provided: "Sections 1 through 9 of this act take effect January 1, 2008."

19-5-1225. Judicial Filing Fee Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Judicial Filing Fee Fund".

(b)(1) The fund shall consist of nonpartisan judicial office filing fees as set out in § 7-10-103.

(2) The fund shall be used for covering the cost of election expenses of the State Board of Election Commissioners as set out in § 7-10-101 et seq.

History. Acts 2003 (1st Ex. Sess.), No. 55, § 22.

19-5-1226. Federal Fiscal Relief Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Federal Fiscal Relief Fund".

(b)(1)(A) The Federal Fiscal Relief Fund shall consist of those moneys remaining in the State Treasury received from the Jobs and Growth Tax Relief Reconciliation Act of 2003, Pub. L. No. 108-27, which have not been transferred to other funds prior to February 3, 2004.

(B) The Chief Fiscal Officer of the State and the Treasurer of State shall transfer those moneys as set out in subdivision (b)(1)(A) of this section from the funds in which they reside to the Federal Fiscal Relief Fund.

(2) The Chief Fiscal Officer of the State shall, from time to time, determine any balances of the moneys transferred from the Jobs and Growth Tax Relief Reconciliation Act of 2003, Pub. L. No. 108-27, to other funds due to enactments of the Eighty-Fourth General Assembly meeting in Second Extraordinary Session that are no longer required to fulfill the purpose for which the funds were transferred and shall transfer those balances to the Federal Fiscal Relief Fund.

(3)(A) An amount not to exceed twenty-five million dollars (\$25,000,000) in the Federal Fiscal Relief Fund may be used to supplement general revenues if required to meet the current forecast of general revenues which is in effect on February 3, 2004.

(B) The Chief Fiscal Officer of the State may transfer the amount required to supplement general revenues from the Federal Fiscal Relief Fund to the General Revenue Fund Account after review by the Legislative Council or the Joint Budget Committee.

(C) Any remaining moneys in the Federal Fiscal Relief Fund shall be used for those purposes as may be authorized by the General Assembly.

(c) Any enactment of the Eighty-Fourth General Assembly meeting in Second Extraordinary Session that requires a transfer of moneys received from the Jobs and Growth Tax Relief Reconciliation Act of 2003, Pub. L. No. 108-27, shall be deemed to be from the Federal Fiscal Relief Fund.

History. Acts 2003 (2nd Ex. Sess.), No. 72, § 1; 2005, No. 1962, § 85.

Amendments. The 2005 amendment

substituted "on February 3, 2004" for "at the time of the passage of this act" in (b)(3)(A).

U.S. Code. The Jobs and Growth Tax Relief Reconciliation Act of 2003, Pub. L. No. 108-27, is codified as 26 U.S.C. § 1.

19-5-1227. Educational Adequacy Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Educational Adequacy Fund".

(b) After the Treasurer of State has made deductions from the revenues under § 19-5-203(b)(2)(A), the Educational Adequacy Fund shall consist of:

(1) All net revenues collected due to enactments of the Eighty-Fourth General Assembly meeting in Second Extraordinary Session, unless a different distribution of those additional net revenues is otherwise provided in the act creating those additional net revenues;

(2) The revenues credited to the Educational Adequacy Fund under § 26-54-113(b)(2);

(3) The revenues generated by §§ 26-52-302(d), 26-52-316, 26-52-317(c)(1)(C), 26-53-107(d), 26-53-145(c)(1)(C), and 26-57-1002(d)(1)(A)(ii); and

(4) Other revenues as provided by law.

(c)(1) The Chief Fiscal Officer of the State will determine, from time to time, the amount of funds required from the Educational Adequacy Fund which, when added to other resources available to the Department of Education Public School Fund Account of the Public School Fund and the Department of Education Fund Account of the Education Fund, is needed to fulfill the financial obligation of the state to provide an adequate educational system as authorized by law and shall certify the amounts to the Treasurer of State.

(2) At the end of each month, the Treasurer of State shall transfer all moneys available from the Educational Adequacy Fund to the Department of Education Public School Fund Account of the Public School Fund and to the Department of Education Fund Account of the Education Fund until the sum of all transfers from the Educational Adequacy Fund equal the amounts determined in subdivision (c)(1) of this section, there to be used as determined by law.

(d) In the event the Chief Fiscal Officer of the State determines that the transfers from the Educational Adequacy Fund, when added to the other resources available to the Department of Education Public School Fund Account of the Public School Fund, are not sufficient to meet the state's financial obligation to provide an adequate educational system as authorized by law, the additional amount required shall be transferred from the other funds and fund accounts, except the Educational Facilities Partnership Fund Account, within §§ 19-5-402(a) and 19-5-404(a) based upon the proportion that each of the remaining fund and fund accounts, excluding the Educational Facilities Partnership Fund Account, bears to the total of the remaining funds and fund accounts in §§ 19-5-402(a) and 19-5-404(a).

History. Acts 2003 (2nd Ex. Sess.), No. 94, § 5; 2003 (2nd Ex. Sess.), No. 107, § 11; 2003 (2nd Ex. Sess.), No. 108, § 1; 2005, No. 2131, § 35; 2006 (1st Ex. Sess.), No. 20, § 10; 2007, No. 110, § 8.

A.C.R.C. Notes. Pursuant to Acts 2003 (2nd Ex. Sess.), No. 108, § 4 and § 1-2-207, this section is set out as enacted by Acts 2003 (2nd Ex. Sess.), No. 94, § 5, Acts 2003 (2nd Ex. Sess.), No. 107, § 11, and Acts 2003 (2nd Ex. Sess.), No. 108, § 1.

Pursuant to § 1-2-207 the enactment of subsection (c) of this section by Acts 2003 (2nd Ex. Sess.), No. 108, § 1 supersedes its enactment by Acts 2003 (2nd Ex. Sess.), No. 94, § 5, and Acts 2003 (2nd Ex. Sess.), No. 107, § 11. Subsection (c) of this section was enacted by Acts 2003 (2nd Ex. Sess.), No. 94, § 5, and Acts 2003 (2nd Ex. Sess.), No. 107, § 11 to read: "On the last day of the month, the Treasurer of State shall transfer amounts available in the Educational Adequacy Trust Fund to the Department of Education Public School Fund Account established in Arkansas Code § 19-5-305, to be used for the purposes as provided by law. The Treasurer of State shall make the transfer after making the deductions required from the net special revenues as set out in Arkansas Code § 19-5-203(b)(2)(A)."

Pursuant to § 1-2-207 the enactment of subsections (c) and (d) of this section by Acts 2003 (2nd Ex. Sess.), No. 108, § 1 supersedes the enactment of subsection (d) by Acts 2003 (2nd Ex. Sess.), No. 107, § 11. Subsection (d) of this section was enacted by Acts 2003 (2nd Ex. Sess.), No. 107, § 11 to read:

"(d)(1) Additionally, for each of the state's fiscal years beginning July 1, 2004, the Chief Fiscal Officer of the State shall determine as an annual allocation amount

for the Educational Adequacy Trust Fund an amount equivalent to the revenues generated by Arkansas Code § 26-52-316 which shall be equal to total net general revenues as enumerated in § 19-6-201(1) and (2), which were collected in the immediate past year, times a factor of 0.0125.

"(2) On the last day of each month of the fiscal year, the Chief Fiscal Officer of the State shall certify to the Treasurer of State an amount equal to one-twelfth (1/12) of the annual allocation amount determined in subdivision (d)(1) of this section for transfer to the Educational Adequacy Trust Fund.

"(3) The Treasurer of State shall make the transfer of the amount certified in subdivision (d)(2) of this section from general revenues after making the deductions required from the net general revenues under Arkansas Code § 19-5-202(b)(2)(B)(i)."

Acts 2003 (2nd Ex. Sess.), No. 108, § 4, provided: "Any enactment of the Eighty-Fourth General Assembly, meeting in Second Extraordinary Session, which creates an 'Educational Adequacy Trust Fund' is hereby deemed to be the 'Educational Adequacy Fund', as enacted by the Eighty-Fourth General Assembly meeting in Second Extraordinary Session as created by this Act."

Amendments. The 2005 amendment substituted "as authorized by law" for "as enacted by the Eighty-Fourth General Assembly meeting in Second Extraordinary Session" in (c)(1) and (d).

The 2006 (1st Ex. Sess.) amendment inserted "except the Educational Facilities Partnership Fund Account" and "excluding the Educational Facilities Partnership Fund Account" in (d).

The 2007 amendment inserted "26-52-317(c)(1)(C)" and "26-53-145(c)(1)(C)" in (b)(3).

19-5-1228. Area Agencies on Aging Fund.

(a)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the Area Agencies on Aging Fund.

(2) The Treasurer of State shall credit to the fund the amount certified each quarter under § 26-51-454.

(b) The Treasurer of State shall distribute moneys in the fund to the Division of Aging and Adult Services of the Department of Human Services to be distributed to the eight (8) area agencies on aging based on the division's funding formula.

History. Acts 2005, No. 1821, § 2.

19-5-1229. Purchase and Corporate Travel Card Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous revolving fund to be known as the "Purchase and Corporate Travel Card Program Fund".

(b) This fund shall be used for rebates from vendor banks, distribution to participating agencies, and operating expenses connected with the administration of the Purchase and Corporate Travel Card Program.

History. Acts 2005, No. 2034, § 32.

19-5-1230. UAMS Cancer Research Center Matching Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "UAMS Cancer Research Center Matching Fund".

(b) The fund shall consist of such revenue as may be authorized by law.

(c) The fund shall be used as matching funds for the construction of and endowments for the University of Arkansas for Medical Sciences Cancer Research Center.

(d)(1) The Chief Fiscal Officer of the State shall release funds to the University of Arkansas for Medical Sciences on a matching basis in an amount equal to the amount of grants and donations received as cash, cash equivalent, or an in-kind property pledge enforced by a binding written agreement. The period for which grants and donations shall be counted for matching purposes shall be January 1, 2007 — June 30, 2009.

(2) The release of the funds shall be upon documentation demonstrating that the matching requirement has been met. The documentation shall be signed by the Chancellor of the University of Arkansas for Medical Sciences.

(3) Requests for the release of funds may be made on a quarterly basis, and pending a favorable review of the documentation by the Chief Fiscal Officer of the State, payments shall be made in the first month following the request.

History. Acts 2007, No. 427, § 1.

19-5-1231. Economic Development Incentive Quick Action Closing Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscella-

neous fund to be known as the "Economic Development Incentive Quick Action Closing Fund".

(b) The Economic Development Incentive Quick Action Closing Fund shall consist of money transferred from the General Revenue Allotment Reserve Fund and any other money provided by law.

(c) The Economic Development Incentive Quick Action Closing Fund shall be used by the Arkansas Economic Development Commission for investment incentives to compete with other states to attract new business and economic development to the state or to retain existing business in the state.

(d) Money from the Economic Development Incentive Quick Action Closing Fund may be used in conjunction with other incentives offered by the state to attract new business or retain existing business.

(e)(1) Any proposed use of the Economic Development Incentive Quick Action Closing Fund by the Arkansas Economic Development Commission shall first be approved by the Governor.

(2) Upon approval by the Governor, the Governor shall submit the proposed use of the Economic Development Incentive Quick Action Closing Fund for the review of the Legislative Council.

(f) The Arkansas Economic Development Commission shall submit an annual written report to the Legislative Council concerning the Economic Development Incentive Quick Action Closing Fund, which will contain the following:

(1) The name and address of the businesses receiving money from the Economic Development Incentive Quick Action Closing Fund;

(2) The date, amount, and reason of the disbursements of money from the Economic Development Incentive Quick Action Closing Fund;

(3) An evaluation of the effectiveness of the disbursements made from the Economic Development Incentive Quick Action Closing Fund; and

(4) Any suggestions for improving the use of the Economic Development Incentive Quick Action Closing Fund.

History. Acts 2007, No. 510, § 1.

19-5-1232. Department of Workforce Services Unemployment Insurance Administration Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Department of Workforce Services Unemployment Insurance Administration Fund".

(b)(1) This fund shall consist of the proceeds of the stabilization tax as specified in § 11-10-706(f), any interest accruing on these revenues, and any other funds made available by the General Assembly.

(2) The fund shall be used for operating expenses of the unemployment insurance program necessary to the proper administration of the Department of Workforce Services Law, § 11-10-101 et seq., as determined by the Director of the Department of Workforce Services.

(c) The Director of the Department of Workforce Services shall report to the Legislative Council on a quarterly basis on all uses of the fund.

History. Acts 2007, No. 551, § 2.

19-5-1233. Arkansas Technology Infrastructure Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Technology Infrastructure Fund”.

(b) This fund shall consist of savings that accrue to state agencies from reductions in the cost of providing services to citizens as a result of employing technology, grants, gifts, and donations received by this state, agency investments toward enterprise projects, and such revenues as may be authorized by law.

(c) This fund shall be used to encourage state agencies to pursue innovative and creative approaches using technology to provide needed citizens services in a more cost effective and efficient manner, as set out in §§ 25-33-201 — 25-33-205 [repealed].

History. Acts 2007, No. 1032, § 32;
2007, No. 1201, § 32.

19-5-1234. Department of Workforce Services Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Department of Workforce Services Fund”.

(b) The fund shall consist of those general revenues as may be authorized by law and any other nonfederal funds as may be provided by law.

(c) This fund shall be used for the maintenance, operation, and improvement required by the Department of Workforce Services in carrying out those powers, functions, and duties imposed by law upon the Director of the Department of Workforce Services as set out in § 11-10-101 et seq. and § 20-76-101 et seq., or any other duties that may be imposed by law upon the department, including those duties transferred to the department under the provisions of § 20-76-111 [repealed].

History. Acts 2007, No. 1032, § 32;
2007, No. 1201, § 32.

19-5-1235. Creation of Science, Technology, Engineering, and Math Fund.

(a) There is created the Science, Technology, Engineering, and Math Fund.

(b) The Science, Technology, Engineering, and Math Fund is established for the purpose of retaining, recruiting, and attracting competent science, technology, engineering, and math teachers by providing in-

dustry-competitive income to certified, qualified teachers who teach science, technology, engineering, and math subjects.

(c) The Science, Technology, Engineering, and Math Fund shall be a miscellaneous fund whose balance shall not be reclaimed at the end of the biennium but shall be carried forward for the same use in subsequent years.

History. Acts 2007, No. 564, § 2.

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- Vietnam veterans monument fund,
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- Vocational-technical education
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Arkansas public employees' retirement fund, §19-5-919.

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Human services department building fund, §19-5-910.

Income tax protest fund, §19-5-902.

Individual development account trust fund, §19-5-999.

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State parks trust fund, §19-5-978.

State police retirement fund, §19-5-917.

Teacher retirement fund, §19-5-916.

Unemployment compensation revolving fund, §19-5-939.

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